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SENATE CHAMBER,
LITTLE ROCK, ARK., May 20, 1882.

Hon. Jacob Frolich, Secretary of State:

DEAR SIR:—As directed by the Senate of Arkansas, by resolution of March 18th, 1881, we, as the Committee on Auditor's and Treasurer's Books, having concluded our investigation of the late Treasurer's accounts, in accordance with resolution of the Senate of March 9th, 1881, herewith file our report of such investigation, together with the testimony and facts upon which the same is based, in your office, as Secretary of State, to the end that the result thereof may be made known before the meeting of the next General Assembly.

We have the honor to remain,

Very Respectfully,

E. D. BOYD, Chairman,
J. B. JUDKINS,
C. E. MITCHEL,
Senate Committee on Auditor's and Treasurer's Books.

Attest: GEO. W. CLARK, Clerk.

WHEREAS, By its resolution heretofore adopted, the Senate has authorized and directed its Committee on Auditor's and Treasurer's Books to remain over after adjournment of the Legislature, for the purpose of continuing their investigations in accordance with such resolution; and,

WHEREAS, It is but right and proper that the truth arrived at by such investigation should become known before the meeting of the next General Assembly; therefore, be it

Resolved by the Senate of the State of Arkansas, That the said Committee on Auditor's and Treasurer's Books be and they are hereby authorized and directed, at the conclusion of their investigations under said resolution, to file their report, together with the testimony or facts elicited, upon which the same may be based, in the office of the Secretary of State, unsealed, to the end that the result thereof may be made known.

Resolved further, That for each day said Committee may be actually engaged in such investigation, the members thereof shall be entitled to receive pay at the regular per diem allowed them as Senators during the session of the General Assembly, and that it shall be the duty of the Chairman of said Committee to certify to the President and Secretary of the Senate the number of days in which the members of said Committee were actually engaged in such investigation, and thereupon it shall be the duty of the President of the Senate, with the attest of the Secretary thereof, to issue a certificate in proper amount for the pay of the members, in like manner as certificates for the regular per diem of members of the General Assembly are required by law, and with like effect.

OFFICE OF SECRETARY OF STATE,
LITTLE ROCK, ARK., May 20, 1882.

The annexed Report of the Senate Committee on Auditor's and Treasurer's Books is a copy of their finding, as filed in this office on the 20th day of May, 1882.

In accordance with the spirit of the Senate Resolution, and the letter of the Committee, the same is printed, that the result of the investigation "should become known before the meeting of the next General Assembly."

JACOB FROLICH,
Secretary of State.

REPORT OF FINDINGS

OF THE

SENATE COMMITTEE

ON

AUDITOR'S AND TREASURER'S BOOKS

SENATE CHAMBER,
LITTLE ROCK, ARK., MAY 20th, 1882.

To the Honorable Senate and House of Representatives of the General Assembly of the State of Arkansas:

We, the undersigned, members of the Senate Committee on Auditor's and Treasurer's Books, instructed by the Senate, pursuant to resolutions adopted on the 9th, 18th and 19th days of March, 1881, to investigate the accounts of Hon. Thomas J. Churchill, late Treasurer of the State of Arkansas, and to report to the next General Assembly the result of our investigation, filing the report with the Secretary of State, unsealed, to the end that it may be made public before the meeting of the General Assembly, having completed our labors, have the honor to submit this our report:

In conformity to the authority given us by the Senate, we secured the services of Mr. George W. Clark, an able, honest and expert accountant, to assist in our work, and at once proceeded to our task, continuing in session after the adjournment. At the commencement of our investigation we requested the late Treasurer to employ some person to be present during its progress to represent him. At the beginning Mr. J. C. Peay appeared, remaining with us for some weeks, until upon his inquiry, he was informed by us that we could not provide payment for his services on be-

half of the late Treasurer, from the State Treasury. At the same time Messrs S. J. Churchill, son of the late Treasurer, and Beall Hempstead, had access to the books in the Treasurer's office, but after a few weeks they stopped their work.

We have been compelled, by reason of the theories advanced by the late Treasurer, to examine all the vouchers and all documentary evidence in relation to the Treasurer's accounts, both in the Auditor's and Treasurer's office; and we have been compelled, in many instances, to send to counties for information that should have been in the Auditor's and Treasurer's office. In other instances, we have had to consult the books of the bankers and brokers of the city of Little Rock, and also to examine the records of the United States and State Courts. By this means, we were, on the 24th of December, 1881, enabled to deliver to the late Treasurer Churchill, a statement of his accounts with the State as we then found them, showing an unexplained balance at that time of $164,820,81. For some of the items therein set forth we had previously asked an explanation. A copy of said statement is filed herewith, marked Exhibit A., and where changes are made an explanation of them is given. We were not instructed to make the statement in advance of our report, but we wished to afford opportunity to the late Treasurer to explain. We have continued in session since December 24th, 1881, for the purpose of receiving the promised explanations, during which time, at intervals, there were twelve persons, including Mr. Churchill, who participated in the investigation on behalf of the late Treasurer and his bondsmen, as follows: Messrs T. J. Churchill, Jno. C. Peay, Beall Hempstead, S. J. Churchill, J. L. Bay, Zeb. Ward, H. D. Parker, R. V. Yeakle, E. W. Parker, George E. Gascoigne, R. A. Howard and R. C. Newton—the two latter being his attorneys

TABULATED STATEMENTS.

We present statements herewith for the three terms of the late Treasurer Churchill, the first beginning on the 13th November, 1874, and running to the 10th of January, 1877; the second running from 11th January, 1877, to the 16th January, 1879; and the third, from 17th January, 1879, to the 12th of January, 1881. Total time during which he occupied the office, six years and two months, the first term comprising two years and two months, and the others about two years each. We took as a basis Mr. Churchill's receipt given to Treasurer R. C. Newton when he turned over to

STATEMENT NO. 1.

RECEIPTS from November 13th, 1874 to January 10th, 1877, by T. J. Churchill, State Treasurer.

	U. S. Currency.	State Scrip.	6 Per Cent. Funding Bonds.	R. E. Bank Bonds.	State Bank Bonds	U. S. 5-20 Bonds.	Auditor's Warrants.	Levee Bonds.	Swamp Land Warrants and Scrip.	Auditor's Reclamation Certificates.	County Scrip.	County Interest Scrip.	County and City Bonds.	City Indebtedness.	City Interest Certificates.
From R. C. Newton, late Treasurer	$2,460 39	$772,015 31	$30 00			$38,404 04		$172,555 84	$5,667 14		$21,802 04	$11,172,48		$1,076 46	
General Revenue Fund	481,291 52	952,010 89					$12,069 79								
Common School "	13,319 42	225,472 08													
Sinking "	443,008 56	220,135 54	365,550 09	$63,466 50	$9,718 62										
Ten Year Bond "	27,012 47														
Permanent School "	385 15	74,035 37	141,000 00												
Internal Improvement Fund		4,238 20						53,229 38	500 00						
Swamp Land "	7 00	8,930 91						4,474 03	7,201 33	210 00					
Levee "		295 47						775 25							
Insurance Bureau "		2 00													
Seminary "		732 24													
Saline "		947 95													
County Interest "	52,426 91	5,157 02										6,155 25	$15,890 64		
City Interest "	1,487 42	157 95													$7,071 57
Tax Due Counties	945 05	21,905 48									18,526 25				
Tax Due Cities		113 99													
Scrip Redeemed in Currency		20,744 00													
Scrip Redeemed per Register, though not issued per Stub Book		115 00													
Scrip unlawfully issued to Treasurer of Jefferson Co		2,265 92													
Warrants charged in Currency, also Scrip issued on same		16 35													
Scrip twice issued on Warrants		582 51													
Scrip over-issued on Warrants		757 51													
Amount of Baxter War Bonds issued	279,800 00														
Certificates and Warrants of Special Indebtedness Paid in Currency	747 29														
Certificates and Warrants outstanding	747 72														
Amount of 30 Year Bonds delivered by Board of Finance to Treasurer to be sold for State Scrip to private parties	81,000 00														
Amount of 30 Year Bonds delivered to Treasurer upon application of School Board to be sold for State Scrip to Permanent School Fund	74,000 00														
30 Year Bonds sold to Parker & Co. without requisition or order of Board of Finance	10,000 00														
Interest paid by State on $59,000 of 30 Year Bonds unlawfully disposed of	21,240 00														
Excessive Interest allowed in purchase and issue of 30 Year Bonds	4,075 99														
Excessive interest charged on Scrip funded April 20th 1876	867 18														
Total Receipts	$1,494,822 07	$2,310,631 69	$506,580 09	$63,466 50	$9,718 62	$38,404 04	$12,069 79	$231,034 50	$13,368 47	$210 00	$40,328 29	$17,327 73	$15,890 64	$1,076 46	$7,071 57

STATEMENT NO. 1—Continued.

DISBURSEMENTS from November 13th, 1874, to January 10th, 1877, by T. J. Churchill, State Treasurer.

	U. S. Currency.	State Scrip.	6 Per Cent. Funding Bonds.	R. E. Bank Bonds.	State Bank Bonds	U. S. 5-20 Bonds.	Auditor's Warrants.	Levee Bonds.	Swamp Land Warrants and Scrip.	Auditor's Reclamation Certificates.	County Scrip.	County Interest Scrip.	County and City Bonds.	City Indebtedness.	City Interest Certificates.
General Revenue Fund	$449,031 91														
" " " (by burning)		1,020,083 67													
Common School "	4,741 23														
Sinking "	386,688 87														
" " (by burning)			5,220 00												
Ten Year Bond "	27,012 47														
Permanent School "	322 00	74,000 00				38,404 04									
Internal Improvement Fund	145 72							31,676 66							
" " " (by burning)								132,158 53	5,947 14						
Swamp Land " (by burning)								14,110 20							
Levee " (by burning)															
Insurance Bureau "		5,892 76													
District School "	1 79	1,839 94													
Seminary "	36 61														
Saline "	104 30														
County Interest "	49,925 84	2,518 37										12 00	14,176 78		
Tax Due Counties	381 39	28,333 74									27,827 47				
Amount of Scrip destroyed by which 30 year bonds were sold	6,000 00														
Appropriation Baxter War Bonds	280,000 00														
Exchanged " " "	400 00														
Auditors's Warrants short-issued		375 68													
" " not issued		2,016 77													
Script redeemed in currency, turned over to successor as vouchers		20,726 69													
Total Disbursements	1,204,796 13	1,155,787 62	5,220 00			38,404 04		177,945 39	5,947 14		27,827 47	12 00	14,176 78		
Balance due Jan. 10, 1877	290,025 94	1,154,844 07	501,360 09	63,466 50	9,718 62		12,069 79	53,089 11	7,421 33	210 00	12,500 82	17,315 73	1,713 86	1,076 46	7,071 57
Amount turned over to successor	92,106 62	1,151,090 25	501,360 09	63,466 50	9,718 62		12,069 79	53,089 11	7,421 33	210 00	12,287 01	17,315 73		1,076 46	7,071 57
Amount unaccounted for	197,919 32	3,753 82*									213 81		1,713 86		

*Of this Amount still due in State Scrip there is $3,549 60 in 8 per cent. Interest Bearing Certificates.

STATEMENT NO. 1.

RECEIPTS from November 13th, 1874 to January 10th, 1877, by T. J. Churchill, State Treasurer.

	U. S. Currency.	State Scrip.	6 Per Cent. Funding Bonds.	R. E. Bank Bonds.	State Bank Bonds	U. S. 5-20 Bonds.	Auditor's Warrants.	Levee Bonds.	Swamp Land Warrants and Scrip.	Auditor's Reclamation Certificates.	County Scrip.	County Interest Scrip.	County and City Bonds.	City Indebtedness.	City Interest Certificates.
From R. C. Newton, late Treasurer	$2,460 39	$772,015 81	$30 00			$38,404 04		$172,555 84	$5,667 14		$21,802 04	$11,172,48		$1,076 46	
General Revenue Fund	481,291 52	952,010 89					$12,069 79								
Common School "	13,319 42	225,472 08													
Sinking "	443,008 56	220,135 54	365,550 09	$63,466 50	$9,718 62										
Ten Year Bond "	27,012 47														
Permanent School "	385 15	74,035 37	141,000 00												
Internal Improvement Fund		4,238 20						53,229 38	500 00						
Swamp Land "	7 00	8,930 91						4,474 03	7,201 33	210 00					
Levee "		295 47						775 25							
Insurance Bureau "		2 00													
Seminary "		732 24													
Saline "		947 95													
County Interest "	52,426 91	5,157 02										6,155 25	$15,890 64		
City Interest "	1,487 42	157 95													$7,071 57
Tax Due Counties	945 05	21,905 48									18,526 25				
Tax Due Cities		113 99													
Scrip Redeemed in Currency		20,744 00													
Scrip Redeemed per Register, though not issued per Stub Book		115 00													
Scrip unlawfully issued to Treasurer of Jefferson Co		2,265 92													
Warrants charged in Currency, also Scrip issued on same		16 35													
Scrip twice issued on Warrants		582 51													
Scrip over-issued on Warrants		757 51													
Amount of Baxter War Bonds issued	279,800 00														
Certificates and Warrants of Special Indebtedness Paid in Currency	747 29														
Certificates and Warrants outstanding	747 72														
Amount of 30 Year Bonds delivered by Board of Finance to Treasurer to be sold for State Scrip to private parties	81,000 00														
Amount of 30 Year Bonds delivered to Treasurer upon application of School Board to be sold for State Scrip to Permanent School Fund	74,000 00														
30 Year Bonds sold to Parker & Co. without requisition or order of Board of Finance	10,000 00														
Interest paid by State on $59,000 of 30 Year Bonds unlawfully disposed of	21,240 00														
Excessive Interest allowed in purchase and issue of 30 Year Bonds	4,075 99														
Excessive interest charged on Scrip funded April 20th 1876	867 18														
Total Receipts	$1,494,822 07	$2,310,631 69	$506,580 09	$63,466 50	$9,718 62	$38,404 04	$12,069 79	$231,034 50	$13,368 47	$210 00	$40,328 29	$17,327 73	$15,890 64	$1,076 46	$7,071 57

STATEMENT NO. 2—Continued.

DISBURSEMENTS from January 11th, 1877, to January 16th, 1879, by T. J. Churchill, State Treasurer.

	U. S. Currency.	State Scrip.	6 Per Cent. Funding Bonds.	R. E. Bank Bonds.	State Bank Bonds	Auditor's Warrants.	Levee Bonds.	Swamp Land Warrants and Scrip.	Auditor's Reclamation Certificates.	County Scrip.	County Interest Scrip.	County and City Bonds.	City Indebtedness.	City Interest Certificates.
General Revenue Fund	$544,935 35													
" " " (by burning)		$ 724,454 62												
Common School "	20,801 88													
" " " (by burning)		195,987 38												
Sinking "	617,604 69													
Permanent School "	266 69													
County Interest "	15,091 75	2,607 00										7,346 06		
City Interest "	15,250 00											4,579 00		
Tax Due Counties	1,110 62	10,052 90								22,838 50				
Amount of Scrip destroyed for which 30 year bonds were sold	145,000 00													
Auditor's Warrants short-issued		50 18												
" " not issued		1,345 42												
Total Disbursements	1,360,060 98	934,498 10								22,838 50		11,925 06		
Balance due Jan. 16, 1879		915,716 40	606,574 51	63,916 50	10,426 65	12,393 29	53,115 85	11,160 22	286 00	18,274 74	18,724 62	121 00	1,348 99	12,772 21
Balance over-paid	74,412,68													
Amount turned over to successor	22,595 59	895,426 55	606,574 51	63,916 50	10,426 65	12,393 29	53,115 85	11,050 22	286 00	18,274 74	18,724 62		1,348 99	10,608 59
Amount over-paid	97,008 27													
Amount unaccounted for		20,289 85*						110 00				121 00		2,163 62

*Of this Amount still due in State Scrip, there is $1,690 10 8 per cent. Treasurer's Certificates

STATEMENT NO. 3.

RECEIPTS from January 17th, 1879, to January 12th, 1881, by T. J. Churchill, State Treasurer.

	U. S. Currency.	State Scrip.	6 Per Cent. Funding Bonds.	R. E. Bank Bonds.	State Bank Bonds	Auditor's Warrants.	Levee Bonds.	Swamp Land Warrants and Scrip.	Auditor's Reclamation Certificates.	Auditor's Levee Warrants.	County Scrip.	County Interest Scrip.	County and City Bonds.	City Indebtedness.	City Interest Certificates.
From T. J. Churchill, late Treasurer	$22,595 59	$895,426 55	$606,574 51	63,916 50	$10,426 65	$12,393 29	$53,115 85	$11,050 22	$286 00		$18,274 74	$18,724 62		$1,348 99½	$10,608 59
General Revenue Fund	536,028 08	143,964 22	6,650 00												
Common School "	26,449 30	321,121 97													
Sinking "	613,707 47	195,328 76	105,906 50							$126,331 27					
Permanent School "	488 82	15,678 52													
Internal Improvement Fund	25	960 61													
Swamp Land "								7,904 12	498 70						
Saline "		258 51													
County Interest "	10,771 68	34 51										47 00	$2,131 00		
City Interest "	1 76	3 75													
Tax Due Counties	1,007 98	4,870 99									34,901 26				
Tax Due Cities	418 12	504 28												314 50	
State Lunatic Asylum	2,262 45														
Searcy, Pine Bluff and Monroe R. R	10 50	621 99									656 29				
Little Rock, Mississippi River & Texas R. R	1 90	267 44						30 00			288 82			6 45	
Auditor's Warrants charged in Currency, also issued in Scrip		468 59													
Auditor's Warrants over-issued		32 69													
Scrip Redeemed per Register, though not issued as per Stub		10 00													
Total Receipts	$1,213,743 90	$1,579,553 38	$719,131 01	$63,916 50	$10,426 65	$12,393 29	$53,115 85	$18,984 34	$784 70	$126,331 27	$54,121 11	$18,771 62	$2,131 00	$1,669 94	$10,608 59

STATEMENT NO. 3—Continued.

DISBURSEMENTS from January 17th, 1879, to January 12th, 1881, by T. J. Churchill, State Treasurer.

	U. S. Currency.	State Scrip.	6 Per Cent. Funding Bonds.	R. E. Bank Bonds.	State Bank Bonds	Auditor's Warrants.	Levee Bonds.	Swamp Land Warrants and Scrip.	Auditor's Reclamation Certificates.	Auditor's Levee Warrants.	County Scrip.	County Interest Scrip.	County and City Bonds.	City Indebtedness.	City Interest Certificates.
General Revenue Fund	$511,803 07	$41 87													
" " " (by burning)		90,012 89													
Common School "	26,076 02														
" " " (by burning)		348,460 13													
Sinking "	564,651 01		60 42												
" " (by burning)		393,461 81													
Permanent School " (by burning)		50,237 23													
Internal Improvement Fund (by burning)		5,614 72													
Swamp Land " (by burning)		10,591 53													
Levee " (by burning)		295 47													
Seminary " (by burning)		1,548 84													
Saline " (by burning)		1,955 57													
County Interest "	11,027 96	662 00											$2,131 00		
City Interest "	1 53	24 12													10,608 59
Tax Due Counties	386 72	4,284 83									32,113 25				
Tax Due Cities	11 11	579 93												1,473 61	
Auditors's Warrants short-issued		57													
" " not issued		76 86													
Total Disbursements	$1,113,957 42	907,848 37	60 42								32,113 25		$2,131 00		10,608 59
Balance due Jan. 12, 1881	99,786 48	671,705 01	719,070 59	63,916 50	10,426 65	12,393 29	53,115 85	18,984 34	784 70	126,331 27	22,007 86	18,771 62			
Amount turned over to W. E. Woodruff, Jr. Treasurer	90,859 07	671,131 16	719,070 59	63,916 50	10,426 65	12,393 29	53,115 85	18,984 34	784 70	126,331 27	21,657 86	18,771 62			
Amount unaccounted for	8,927 41	573 85*									350 00				

*Of this Amount still due in State Scrip there is $178 50 in 8 per cent. Treasurer's Certificates.

STATEMENT NO. 4.

AGGREGATE RECEIPTS from November 13, 1874, to January 12, 1881, by T. J. Churchill, State Treasurer.

	U. S. Currency.	State Scrip.	6 Per Cent. Funding Bonds.	U. S. 5-20 Bonds.	R. E. Bank Bonds.	State Bank Bonds	Auditor's Warrants.	Levee Bonds.	Swamp Land Warrants and Scrip.	Auditor's Reclamation Certificates.	Auditor's Levee Warrants.	County Scrip.	County Interest Scrip.	County and City Bonds.	City Indebtedness.	City Interest Certificates.
During first term	$1,404,822 07	2,310,631 69	506,580 09	38,404 04	63,466 50	9,718 62	12,069 79	231,034 50	13,368 47	210 00	.....	40,328 29	17,327 73	15,890 64	1,076 46	7,071 57
During second term	1,193,541 68	699,124 25	105,214 42	.....	450 00	708 03	323 50	26 74	3,738 89	76 00	.....	28,826 23	1,408 89	12,046 06	272 53	5,700 64
During third term	1,191,148 36	684,126 83	112,556 50	.....	.....	.....	.....	.....	7,934 12	408 70	126,331 27	35,846 37	47 00	2,131 00	320 95	.....
Aggregate	3,879,512 06	3,693,882 77	724,351 01	38,404 04	63,916 50	10,426 65	12,393 29	231,061 24	25,041 48	784 70	126,331 27	105,000 89	18,783 62	30,067 70	1,669 94	12,772 21
Aggregate Disbursements—for same period.																
During first term	1,204,796 13	1,155,787 62	5,220 00	38,404 04	.....	.....	.....	177,945 39	5,947 14	.....	.....	27,827 47	12 00	14,176 78	.....	.....
During second term	1,360,060 98	934,498 10	.....	.....	.....	.....	.....	.....	.....	.....	.....	22,338 50	.....	11,925 06	.....	.....
During third term	1,113,957 42	907,848 37	60 42	.....	.....	.....	.....	.....	.....	.....	.....	32,113 25	.....	2,131 00	1,473 61	10,608 59
Aggregate	3,678,814 53	2,998,134 09	5,280 42	38,404 04	.....	.....	.....	177,945 39	5,947 14	.....	.....	82,779 22	12 00	28,232 84	1,473 61	10,608 59
Total balance due	200,697 53	695,748 68	719,070 59	.....	63,916 50	10,426 65	12,393 29	53,115 85	19,094 34	784 70	126,331 27	22,221 67	18,771 62	1,834 86	196 33	2,163 62
Amount paid over to W. E. Woodruff, Jr., State Treasurer, as per receipt	90,859 07	671,131 16	719,070 59	.....	63,916 50	10,426 65	12,393 29	53,115 85	18,984 34	784 70	126,331 27	21,657 86	18,771 62	.....	196 33	.....
Amount unaccounted for	109,838 46	24,617 52	.....	.....	.....	.....	.....	.....	110 00	.....	.....	563 81	.....	1,834 86	.....	2,163 62
Recapitulation of amounts unaccounted for.																
U. S. Currency	109,838 46															
State Scrip	*24,617 52															
Swamp land Warrants	110 00															
County Scrip	563 81															
County and City Bonds	1,834 86															
City Interest Certificates	2,163 62															
Total	139,128 27															

* Of this amount in State Scrip there is $5,418.20 in 8 per cent. Treasurer's Certificates.

office. Every item and voucher had to be carefully examined during his entire three terms as Treasurer, and each of the several accounts were adjusted. We have debited him in the statements below with all sums received into the Treasury, and credited him with all disbursements, showing the transactions for each term of two years or more. Credits are given for all amounts where he has vouchers; and where he has no vouchers, and we find positive proof that he has paid out money for a lawful purpose, we have, upon equitable grounds, given him a credit for it. These statements are numbered "1" (one), "2" (two) and "3" (three). At the close of each term, in becoming his own successor, the Treasurer should have made out a schedule statement of all funds on hand, whether borne on the accounts of the Auditor or not, and given his receipt therefor to himself as retiring Treasurer, just as would have been done had he been succeeded by another person. Had this been done the fact that a deficiency existed could most probably have been determined at that time. But no such settlement was ever made. We give dates and circumstances so that a conclusion could be arrived at as to the liabilities. Upon some of the items we have taken parol testimony. This testimony has been reduced to writing and is filed herewith.

LIABILITY OF TREASURER IN SALE AND ISSUE OF 30-YEAR BONDS.

By the act of December 23rd, 1874, the State Board of Finance was created and authority given it to have engraved twenty-five hundred bonds of the State for $1000 each, with 6 per cent coupons attached, interest payable semi-anually; and the further authority was conferred on it to sell said bonds for cash, or for Auditor's warrants or Treasurer's certificates then outstanding. In order to prepare these bonds for sale, the Board was authorized, upon application of purchasers, to make a requisition upon the Treasurer of State (who was by law custodian) for the number of bonds contracted for upon such application. It is the duty of the Treasurer to deliver said bonds to the Board of Finance upon its requisition, and the bonds must be signed by the Governor and countersigned by the Board and returned to the Treasurer, who should be charged with the amount thereof in cash and notified of the terms and conditions on which the said Bonds were sold. "If the contract be for cash the Treasurer shall deliver the bonds to the purchaser on payment thereof," and be credited with the amount

of discount; but if the sale is made for Auditor's warrants or Treasurer's certificates, it is the duty of the Treasurer (before he delivers the bonds so contracted by the Board of Finance) to verify the genuineness of the same and have them forthwith burned, and this burning should be in the presence of the Auditor, or his principal assistant, and at least one member of the Finance Board, after which, the bonds so sold for scrip can be delivered to the purchaser. This mode is prescribed by law, and any other pursued by the Treasurer rendered him liable for his infraction of the law. We found, after investigation of this subject, that under the act above referred to twenty-five hundred of these bonds were placed in the hands of the Treasurer in blank, and, by law, he was "responsible for them in the same sum as if executed;" and we find that, when executed he was responsible to the full sum of the bonds in cash. The only way provided for the Treasurer to permit these blank bonds to go from his custody was upon the requisition of the State Board of Finance for execution. It was the Treasurer's duty before he delivered these bonds to know that every requirement of the law had been fully complied with. We find that in every instance (save three) in which bonds were sold he did not comply with the requirements of the said act. We find that during his first term of office as State Treasurer, he delivered to the Permanent School Fund of the State of Arkansas seventy-four of these bonds, by order of the State Board of Finance. Before delivering them, however, he should have burned, as required by law, the seventy-four thousand dollars in Treasurer's certificates then in his hands as Treasurer of the State. There is no proof that he burned, or attempted to burn, these certificates on account of the seventy-four bonds before they were delivered to the Permanent School Fund; but we find that the Treasurer got credit for the scrip so ordered to be converted into bonds in the first quarter of 1876, by the following entries:

"By State scrip exchanged for State bonds, $64,000." First quarter, 1876, Fund Ledger, page 101.

"By State Board of Finance, $10,000." Fourth quarter, 1876, page 103, Fund Ledger.

In addition to the amount of bonds sold to school fund, we find that during said first term there were sold to individuals for Treasurer's certificates, eighty-one bonds, for which we find an order and requisition of Board of Finance; ten bonds, sold for non-interest-bearing script or Treasurer's certificates, for which we find no order or requisition,

nor application for the purchase thereof, aggregating one hundred and sixty-five bonds ($165,000) sold during his first term for Treasurer's certificates. The Treasurer was chargeable with this amount in cash for bonds sold; but if he had burned the scrip, as provided by act of December 23rd, 1874, he would no longer have been responsible upon this account for the bonds; but until he had fully complied with the law he stood liable to the State in the full sum of the bonds and for all accrued interest.

We find from such meagre records as were kept by him that during his first term of office he burned, to account of bonds sold for Treasurer's certificates, but $6000. We deduct this from the amount of bonds with which he was charged on account of these sales, and we find at close of his first term as Treasurer he was due to the State on this account $159,000.00 in cash. If he had the scrip on hand at the close of his first term, no information was given to the Auditor at the time he succeeded himself. While he held the scrip both the bonds and the scrip were in existence, each standing as evidence of debt against the State, and this the law sought to avoid by requiring the certificates or scrip to be burned before the bonds were delivered.

We find that during Mr. Churchill's second term, he delivered to E. W. Parker & Co. forty-five of the bonds of the State known as (Longhorough) thirty-year six per cent. $1000 bonds. The proper orders and requisitions for these bonds were made by the Board of Finance, but in this instance, as in the others, he delivered them without burning the scrip. The order upon the Treasurer to deliver ten of these bonds, "upon compliance with their contract," was made on the 9th day of March, 1877, and the order for the sale of the other thirty-five was made by the Board of Finance on the 5th day of April, 1877. We find from a certificate of the Governor, Auditor and Secretary of State, dated December 31st, 1877, that the Treasurer had burned $1,065,442 of State scrip. Of this amount he apportioned, on account of bonds sold, $145,000, being more than he had taken in upon this account during the first year of his second term, leaving to his credit on second term, upon this account, a balance of $100,000.

The $1,065,442, above mentioned, was burned under the act of May 28th, 1874. This act provides that the "Governor, Secretary of State and Auditor shall be constituted a board for examining cancelled scrip, Treasurer's certificates, warrants and other securities that may now be

in the State Treasury, and that may hereafter be received and borne upon the accounts of the Auditor and Treasurer as funds on hand or balances, with authority to count and destroy the same by burning or otherwise. And the certificate of said Board shall be sufficient authority for the Auditor to credit the accounts of the Treasurer with the amount of funds so destroyed." The act of December 23rd, 1874, (the act under which the 30-year bonds were issued), provides that the Auditor, or his principal assistant, and at least one member of the Finance Board shall witness the burning, and so certify upon the book to be kept by the Treasurer, as provided by law.

The $1,065,442 was scheduled by packages by the Treasurer, and certified as examined by the Board created by the act of May 24th 1874, and a certificate of the aggregate amount burned given, but the Auditor very properly did not give the Treasurer credit for the $145,000 apportioned from said sum as scrip burned upon any account, for he could know nothing, legally, of such burning. It was not burned as provided by act of December 23rd, 1874, and there was no bond account kept by the Auditor against the Treasurer, he not being required by law to do so. The accounts, in reference to sale of 30-year bonds, should be kept between the Board of Finance and the Treasurer, with the Auditor to witness the destruction of the scrip upon sale of bonds, when called upon by the Treasurer to do so.

We find Treasurer Churchill's accounts for bonds disposed of, during his first term as Treasurer, to be as follows, viz: He should first be debited with one hundred and sixty-five thousand dollars ($165,000) and upon this account he is entitled to a credit of six thousand dollars ($6,000) for scrip burned, leaving a balance against him on first term of one hundred and fifty-nine thousand dollars ($159,000). He should also be debited with forty-five bonds sold first year of his second term, forty-five thousand dollars ($45,000). Total debits both terms, after deducting the $6,000 burned, two hundred and four thousand dollars, ($204,000).

On December 31st, 1877, he was credited by amount of scrip burned, one hundred and forty-five thousand dollars ($145,000), which being deducted from above debit, leaves a balance due upon account of all bonds sold, on first and second terms, of fifty-nine thousand dollars ($59,000). During this time the late treasurer's accounts show one hundred and fifty-one of the bonds disposed of to individuals for scrip, and to the Permanent School Fund, seventy-

four bonds; making a total amount of two hundred and twenty-five bonds, (two hundred and twenty-five thousand dollars). We find that $6,000 were destroyed as the law directs, in 1875. and that $145,000 in scrip were destroyed on the 31st day of December, 1877, aggregating $151,000 00 funded scrip destroyed, leaving $74,000 unaccounted for; but we find an error in the account of bonds sold of an over charge of fifteen bonds ($15.000). We deduct this from the $74,000, and it leaves a balance due by the late Treasurer of $59,000, with which we charge him.

Of the amount of scrip burned on the 31st day of December, 1877, upon all accounts, $145,000 were applied to payment of his liabilities on account of bonds sold for scrip. It is immaterial whether the funded scrip burned be applied to account of bonds bought for school fund, or to account of bonds bought with scrip by individuals, the result is the same: the deficiency still exists, Our attention has been especially called by the late Treasurer and his representatives to a book entitled, "Cashier's Ledger," for evidence in regard to funded scrip. This book is unreliable as regards funded scrip. There is a record of packages in said book, purporting to show funded scrip to the amount of $254,680.88. Add to this amount $6,000 burned in 1875, and it makes $260,680.88 funded scrip; when in fact there were never but two hundred and ten bonds sold for scrip, amounting to $210,000. Hence the entries on this book are in this one instance incorrect, to the amount of $50,-680,88, Scrip burned, though it might have been marked "Funded," could have no effect upon this account, unless it was applied in payment thereof, The fund to which it is applied must be certified to in the schedule, The amount of scrip certified to as having been burned lacks fifty-nine thousand dollars ($59,000) of being enough, and there is no evidence anywhere found that this $59,000 funded scrip has been accounted for. To account for it as funded, it would have to be taken from another fund and applied to this, which would leave the same deficiency in the fund from which it was taken.

THE $59,000 IN 30-YEAR BONDS.

As the Treasurer unlawfully disposed of fifty-nine 6 per cent ($1,000) bonds of the State, in 1876, drawing interest from January 1st, 1876, and the State having paid the interest up to January 1st, 1882, six years, amounting to twenty-one thousand, two hundred and forty dollars ($21,240,00) the treasurer should be charged with this; and thus the

total amount due upon these fifty-nine bonds to the State, would be $80,240.00 up to January 1st, 1882. No thirty-year 6 per cent bonds should have been issued until the scrip had been verified and burned, and any other course rendered the Treasurer liable. In the case of the fifty-nine bonds issued, there is no trace of the scrip in the treasury, nor any evidence of its having been burned. The only evidence there could be is that provided by law—the certificate of the Burning Board—which does not exist. We have charged him with the bonds and interest, because the law says he is responsible for the same "in cash,"

On the 10th day of November, 1875, the Board of Finance contracted with E. W. Parker & Co., for forty-two of these bonds to be paid for in State scrip. We find that the Treasurer has made a record of the sale of forty-two of these bonds to E. W. Parker & Co., without the certificate of the verification of the scrip being made, and without the certificate of burning required by law; but we find written in connection with this record an unsigned certificate, and the words, "Oct. 30, 1875," inserted in the blank space, in pencil, and the word "burned" written on the margin. But in addition to the order of the Finance Board, made on the 10th of November, 1875, we have the evidence of E. W. Parker that he paid to the Treasurer the $42,000, for these forty-two bonds, on the 10th day of November, 1875, and that some days afterwards he was notified by the Treasurer that the amount was short, and that he went to the Treasury and satisfied him the amount was correct. Thus he has entered the scrip as destroyed before it was paid in. On page 198 of the book kept by the Treasurer, for the one contemplated by law, is an entry showing the sale of ten of the 30-year 6 per cent $1000 bonds to E. W. Parker & Co., for non-interest bearing scrip, issued since the passage of said act. These bonds are numbered from 646 to 655, inclusive. We find an erasure of the numbers originally entered there, and an interlineation of the numbers above stated. We find also that eighteen of the 30-year 6 per cent $1000 bonds were executed and remained in the treasury, never having been used for any purpose. Of that number, ten bear the numbers 646 to 655 inclusive. It will be seen that those purporting to be sold to E. W. Parker & Co. bear the same numbers. In addition to the erasures and insertions, we find the words "bonds not issued," written immediately above and in connection with the entry, We also find that ten bonds were sold to E. W. Parker & Co., and numbered from 663 to 672, inclusive—the origi-

nal numbers that were attempted to be erased. We also find on same book, page 200, a record of the sale of two bonds to W. D. Blocher, numbered 656 to 657, inclusive. Here too appear to be an erasure and an insertion. We find the numbers erased to be 673 and 674. Upon examination of the Bond Register, entitled "State Bonds Redeemed," page 255, we find that the two bonds, numbered 673 and 674, have been issued; also that the bonds numbered 656 and 657 are included in the eighteen bonds above referred to as never having been out of the office of the State Treasurer. We also find written in pencil, immediately above and in connection with this entry, the words "two more not issued." On same book, page 202, we also find an entry recording the sale of the two bonds to W. D. Blocher, July 1st, 1875, and which are now numbered 656 to 657, inclusive; and here too appear an erasure and an insertion. The numbers inserted are also of those that are included in the numbers of the eighteen bonds above referred to, but the original numbers are so successfully erased that we could not determine what they were. The words in pencil, "two more not issued," also appear in connection with this entry. For the law in reference to the sale of 30-year bonds, see acts of 1874 and 1875, pages 72, 73, 74, 75 and 76. Also, see Acts of the adjourned session, 1875, pages 19 and 20.

HISTORY OF CERTAIN ITEMS—1ST QUARTER, 1875.

The Treasurer paid in redeeming State scrip, as appears from day book, page 383, ten dollars ($10), without receiving the scrip. Having no voucher for this amount, he is therefore due to the State, upon this account $10.00.

$20,744.00.

During this quarter the Treasurer redeemed with U. S. currency $20,744.00 of State scrip for which currency payment he was duly credited, (see Fund Ledger, page 2, General Revenue, 1st quarter, 1875), entry, "Auditor's warrants redeemed, $39,276.83;" which includes the $20,744.00 above. This entry should have been "Auditor's warrants and Treasurer's certificates redeemed," as shown by general account book, page 17. This scrip, like the Auditor's warrants, should have remained in the treasury as vouchers for the currency paid out in its redemption, or destroyed, and the certificate of the Governor, Auditor and Secretary of State, to the effect that it had been so destroyed, should have been procured by the Treasurer and filed

with the Auditor, as vouchers, for the credit given. So long as the Treasurer had these certificates or scrip on hand he was within the pale of the law, but when he diverted them from their purpose he became liable to the State for the amount so diverted. We cannot find this scrip in the treasury, nor can we find any certificate of the persons, authorized by law to destroy cancelled scrip, that this scrip has been destroyed to the credit of the Treasurer, upon account of certificates or scrip redeemed with currency. We have the testimony of Mr. A. J. Smith, filed herewith, marked "Exhibit B," who was, at the time Deputy Treasurer, to the effect that he, upon the redemption of such scrip punched holes in it as a cancellation and put it up in a package with the endorsement on it 'Treasurer's warrants redeemed with currency;' or something to that effect." We also find in a book in the Treasurer's office, entitled "Cashier's Ledger," what purports to be a register of packages, containing State scrip. In this book, page 638, entries of two packages of scrip appear, marked 18 and 19, with the words "redeemed in currency" opposite them. The packages, in aggregate, do not contain the full amount redeemed in currency. It is evident that this is a portion of the scrip so redeemed, as no other redemption of so large an amount of scrip, in currency, was made. We find that two packages of scrip, agreeing in number and amount with the packages so registered, were burned on the 31st day of December, 1877; as appears from the certificate of the Govenor, Auditor and Secretary of State, made on that day, but the Treasurer had these packages burned with other scrip, amounting in the aggregate to $1,065,442.00, which was apportioned among three several funds, as follows: Upon account of 30-year bonds $145,000; upon account of general revenue, $724,454.62; upon account of common school fund, $195,987.38. The Treasurer took credit for the scrip so redeemed with currency upon account of funded scrip, general revenue, or common school fund; thus diverting it from its purpose, viz: as vouchers for the currency paid out in its redemption, becoming at that time liable to the State for the sum of $20,726.69. He did not burn as much scrip at this burning as he was due the State upon the three accounts above stated, and he was not charged in any of these accounts with this scrip, consequently it is evident, that he had no intention of burning this scrip upon account of scrip redeemed with currency. We have therefore charged him in first term to amount redeemed, $20,744.00, and credited him in first term by amount shown as above to have

been delivered to second term, $20,726.69, leaving due on first term $17.31. On second term, the amount being misapplied, he is liable to the extent of this sum in other funds which this displaced, or in other words, this amount has to be charged up to him, to offset the credit he has taken.

WOLF WARRANT.

We find that Auditor's warrant No. 417, issued to E. O. Wolf, for services as member of the General Assembly, for the sum of $444.00, was twice paid in State scrip, and the Treasurer so acknowledges. It seems that this warrant was paid to Chas. C. Reid, jr. For the last payment, State Treasurer Churchill is liable to the State; that is, in the sum of $444 00. Mr. Churchill, when asked about this, informed us that he knew that this amount had been paid twice, and that he demanded of Chas. C. Reid, jr., that he refund, and says, he finally compromised with Reid upon his paying half of the overpayment. But we find nothing to show that this overpayment was ever returned to the State—hence his liability.

OVER-ALLOWANCE OF INTEREST ON 30-YEAR BONDS.

In these transactions, as will be seen by a tabulated statement, herewith filed, and marked "Exhibit C," in the sale of 30-year 6 per cent bonds for State interest bearing scrip, the treasurer invariably gave to the purchaser an excess of interest. We find that in the sale of these bonds for the State's interest-bearing Treasurer's certificates in October, November and December, 1875, that the Treasurer calculated the interest on each certificate up to the 1st day of July, 1875, and gave the bond with the first coupon attached. For instance, take the first bond issued to J. M. Loughborough, on the 2d day of November, 1875, principal of the scrip paid in was $922.00, interest to July 1st, 1875, was $78.00, making $1000.00 in all. Interest therefore was given on this $1000 bond from the 1st day of July, 1875, when the bond was not issued until November 2d, 1875; thus he overpaid the interest four months and two days; but as the scrip received was 5 per cent scrip, Mr. Loughborough was entitled to 5 per cent on $922; so the excess of interest paid is the difference between 5 per cent interest on $922 and 6 per cent on $1000.00, which is about $4.71.

$20,000 ADDITIONAL CREDIT ALLOWED ON SECOND TERM.

We find that the payments on second loan effected by the late Treasurer Churchill were intended to be covered by two several warrants—one for $50,000, as per order of the

Finance Board made on the 7th day of May, 1877—the other for $172,000, of date of 28th day of December, 1877. It appears that the Treasurer did not rely upon the warrants as his vouchers for the payment of the money due on the loan, since he failed to credit himself with the full amount of these warrants, and in entering his credits he simply credited himself with $202,000 paid, without reference to the warrants, which is $20,000 less than the credit due him. Nor did he ever report the $50,000 warrant redeemed. We find the warrant in the treasury. The other warrant, No. 2422, for $172,000, was reported redeemed in the fourth quarter of 1877. For this warrant the Treasurer is not credited, but is credited with $190,000 in cash, upon the account of this lean, and for $12,000 cash, the amount paid to Jno. D. Adams, in the second quarter of 1877, which is credited in the first quarter of 1879, nearly two years after the debt was paid. We find that upon this account the Treasurer paid principal borrowed, $200,000, and $20,000 interest, with additional interest on advanced loan of $2,000; total amount paid, $222,000. The total amount with which he is credited is $202,000. We find, therefore, that the Treasurer is entitled to a credit of $20,000 upon the Sinking Fund account, in addition to what has been given him. This additional credit we have duly allowed for, in our statement.

BURNING SCRIP RECEIVED FOR BONDS.

In this connection, we are clearly of the opinion that the State Board of Finance failed to discharge its trust, as under its general authority, conferred by the act of December, 23d, 1874, in supervising the general financial interests of the State, the Board directed the sale of the bonds for scrip. Knowing the requirement of the law in regard to their delivery by the Treasurer to the purchaser, and being fully advised of the transaction, and some one of them, at least, being required to witness the burning, they were clearly neglectful of the financial interests of the State and of their duty, to permit a continuation of the Treasurer's practice to deliver bonds before destroying the scrip; but it seems that no notice was taken by the Board of any transaction after the bonds were executed and delivered to the Treasurer. The Board certainly knew that the law had not been complied with, none of them ever having been called on to witness the destruction of scrip so funded. It was also the duty of the Auditor to be present at such burning, but he could know nothing officially of the transaction, having no-

thing to do with it beyond appearing when notified by the Treasurer, as a witness to the destruction of the scrip. At the time of the transactions in funding the scrip, the Auditor was not a member of the Board. In fact, he had no means of knowing officially how many bonds were issued, or to whom issued, or upon what account, as the law authorizing and creating said bonds does not assign to him any duty in the premises, nor provide any means by which he may know the number of bonds issued; except that he might, if he had been present at the burning, have kept an account of the bonds issued, by the amount of scrip burned. But there were only three instances in issuing these bonds (amounting to $6,000 sold for scrip) where the scrip was burned in the presence of the Auditor, or his principal assistant, as required by law.

GERMAN BANK TRANSACTION.

In the third quarter of 1877, the Treasurer credited himself and was credited by the Auditor (see Fund Ledger, Treasurer's office, page 11), "By drafts on Latham, Alexander & Co., New York, paid German Savings Bank, $7,074.31"—there being two drafts, one for $6000, and one for $1074.31. It is not shown by the entry referred to for what those drafts were given, but upon further inquiry it was found that they were given in payment of certain Auditor's warrants, amounting to $7045.21, and of $29.10 in cash, with which latter sum he failed to debit himself.

During the year 1877 the Finance Board redeemed from the German Bank warrants amounting to the sum of $6000, by note, the same being included in a note of $38.589.04, principal and interest, which was subsequently paid in full by the Treasurer, by order of the Finance Board. The last named warrants for $6,000 were deposited with the Treasurer, to be reported by him to the Auditor as redeemed by note, and not with currency or scrip.

In the third quarter of 1878, the Treasurer claimed and received credit for redeeming in currency during that quarter the identical warrants, (amounting to $13,045.21) which had been before paid off and settled, as above set forth. (See report of Auditor's warrants redeemed third quarter of 1878, made by Treasurer to Auditor.) These warrants were identified by C. T. Walker, cashier of the German Bank, (whose testimony is appended hereto and made a part hereof) and the entire transaction explained. Thus the Treasurer has received credit, in this transaction, for

$13,045.21, to which he was not entitled, and has failed to debit himself with $29.10 received from the German Bank. He is therefore due the State a total, on this account, of $13,074.31 (thirteen thousand and seventy-four dollars and thirty-one cents.)

[NOTE.—The note for $38,589 04 above, was settled by two warrants—one for $17,000, of date December 31st, 1877, credited in the fourth quarter, 1877; and the other for $21,589.04, of date September 30th, 1878, credited third quarter, 1878. The warrant for $17 000 is drawn in the name of German Savings Bank, and the one for $21,589.04 in name of T. J. Churchill.]

JEFFERSON COUNTY.—$2265.92.

On the 16th day of August 1875, an Auditor's Warrant for two thousand two hundred and sixty-five dollars and ninety-two cents, was paid to H. H. Kenyon in favor of Jefferson County. This amount was due Jefferson County on account of "Tax Due Counties," and was paid into the State Treasury in State scrip. We find that in the payment of the warrant by the Treasurer, he, instead of paying it out of the funds on hand to the credit of Jefferson County, paid the amount by issuing other scrip, reporting himself entitled to a credit, charging Jefferson County with the amount of scrip so issued, which was allowed him by the Auditor, leaving in his hands, unaccounted for, the said sum of two thousand two hundred and sixty-five dollars and ninety-two cents, the scrip originally paid into the State Treasury. He is therefore chargeable with the said sum of two thousand two hundred and sixty-five dollars and ninety-two cents.

PAGE MATTER.

We further find that upon the account of "Tax Due Counies," the said Treasurer credits himself with the sum of two thousand and seventeen dollars and thirty-one cents in State scrip, and also the further sum of two hundred and thirteen dollars and eighty-one cents in county scrip upon the acccount of the several counties as set forth in a tabulated statement herewith filed, marked "Exhibit D." We find upon an investigation of this matter, that the several sums aggregating the above amount were paid at different dates and to different persons, as appears from receipts to the Treasurer (Henry Page) given. We find filed in the Auditor's office certificates of the late Treasurer Thos. J. Churchill, over his official signature and seal, that the several amounts have been paid by the Treasurer for which he has never been credited—the name of the Treasurer paying is not disclosed by the certificates. But we find in the

Treasurer's office receipts signed in proper manner for the amounts and those receipts given to Henry Page, the then Treasurer, and that the said Page had credited himself on his books for the full amount of the several receipts, but the credit was not given him on the Auditor's books. We further find that the Treasurer, in his said certificates, had included payments in currency made at the same time of the payment of the scrips, aggregating, on the several certificates, $557.30, but for the currency he has taken no credit. Why he has not, is unexplained, for if he was entitled to a credit for one, he certainly was for the other; but he was entitled to a credit for neither. The late Treasurer, T. J. Churchill, is due to the state upon this account the said sum of two thousand and seventeen dollars and thirty-one cents in State scrip, and the sum of two hundred and thirteen dollars and eighty-one cents in county scrip.

$172,000.

In the fourth quarter of 1877 the Treasurer reported warrant No. 2422 to the Auditor as redeemed and claimed credit therefor. This warrant was for one hundred and seventy-two thousand dollars ($172,000), and the Treasurer had already received credit for this amount in the payment of one hundred and ninety thousand dollars in which it was included. The Auditor, as we find, very properly did not give the credit asked for. We could only determine the condition of this warrant by reference to book kept by Board of Finance, as the Auditor makes no mention why he did not give the credit.

WARRANTS PAID IN BY COLLECTORS.

The late Treasurer received into the Treasury, upon account of dues to the State, the sum of twelve thousand three hundred and ninety-three dollars and twenty-nine cents in Auditor's warrants. This amount was charged to Mr. Churchill and it so appeared at the time he turned over the office to Mr. Woodruff. It was therefore necessary that he should have these warrants on hand to offset this charge. In the course of our investigation we discovered there were a number of warrants not found upon which the books showed scrip to have been issued, and a number of warrants were found, upon which no scrip was issued, and we were at first led to believe that he was entitled to credit for the warrants thus found, upon which no scrip was issued, especially as the late Treasurer, at the outset, stated to us, that there were such warrants in the Treasury upon which he was entitled to credit. However, upon our

examination of the warrants turned over to Mr, Woodruff as those called for by the above charge, we were surprised to find the missing warrants upon which scrip had been issued, and others that had been paid in currency turned over as warrants *received* from *collectors* in payment of dues to the State; and further, the late Treasurer delivered, not the amount of his indebtedness on this account, but an amount in warrants that seem to have been selected here and there from the mass, in excess of what was due; the warrants were made to simply approximate the total due. This discovery explained the whole matter and prevented our giving him a credit for four thousand eight hundred and forty-five dollars and seventy-one cents, to which he was not entitled.

STATE SCRIP.

That paper issued by the State called "scrip" is a promissory note given by the State, promising to pay so much money and is a Treasurer's certificate of indebtedness. The greatest care should have been taken in its issue. Its issue, however, does not seem to have been properly guarded by the late Treasurer.

OVER REGISTER.

Under this head is included all scrip which has been registered, but does not appear on stub books as issued, but is in excess of the warrants. We find under this head, as will appear from "Exhibit E," that two hundred and seventy-five certificates for ten dollars ($10) each, have been registered as having been issued when the stub books show no corresponding numbers; nor do the amounts of the warrants upon which they were issued justify the issue. We also find that forty-two pieces, for five dollars ($5) each, have been registered but not numbered as issued from stub-books; also that seven pieces for two dollars ($2) each. amounting to fourteen dollars, have likewise been issued; also four pieces for one dollar ($1) each, amounting to four ($4) dollars, have been so issued, making an aggregate amount of two thousand, nine hundred and seventy-eight dollars, ($2,978). The Treasurer is indebted to the State in this amount. Of this amount, $155.00 was redeemed, as "Exhibit F" will show; and with this $155.00 he has been properly charged in the statements. Scrip is issued from stubs, upon which should be noted the date of issue, the date of warrant upon which issued, the number of certificate, and also of warrant, to whom issued, etc. There are, however, twenty-nine hundred and eighty-seven (2987)

blank stubs, from which pieces have been detached, but which bear no mark or note indicating what disposition has been made of these pieces. These pieces we think proper to describe, as they are, to some degree, explanatory of the gross errors which attended the issuance of scrip through the entire term of years for which Mr. Churchill was Treasurer. We find from the scrip stub books in the Treasurer's office, kept by Treasurer Churchill, that many certificates have been detached from the stubs without any note upon the stub to show for what cause they were detached. In some instances, although they are very rare, we find written on the stub the word "error," but on an examination of the Scrip Register we find some of the certificates detached from the stub so marked, registered, and marked "redeemed"—showing that while the Treasurer stated on stub that the issue was an error, yet he has registered the same as genuine certificates of indebtedness against the State, and has paid the same. Of these certificates we find four hundred and forty-seven (447), which are detached from the stubs to be fractional: that is, no amount being printed on them, they can be filled out for any amount desired. To these we can affix no valuation, as any amount that might have been inserted could not be questioned. Whether or not these certificates are out against the State, with some amount inserted, we cannot say; but we are certain that none of them are in the treasury as mutilated scrip, nor is there any record of their disposition. We also find that there are detached from the ten dollar printed stubs one thousand one hundred and six certificates. These were printed with their denomination—ten dollars. Thus have eleven thousand and sixty dollars in certificates been detached from the scrip books in the Treasurer's office, and no record kept of their disposition. And further we find nine hundred and sixty-nine certificates, of the denomination of five dollars ($5), amounting to four thousand eight hundred and forty-five dollars ($4,845.00) are missing from the Treasurer's office. Also are not found three hundred and twenty-seven (327) certificates, of the denomination of two dollars, amounting to six hundred and fifty-four dollars; nor can we find for what purpose this amount has been used. We also find that one hundred and thirty-eight one-dollar certificates have been detached, which amount to one hundred and thirty-eight dollars. These, like the others, have no trace left by which we can determine their disposition. The aggregate amounts of these missing certificates, independent of the fractional ones, are:

Ten Dollar Certificates		.....	$ 11.060
Five	"	"	4.845
Two	"	"	654
One	"	"	138
Amounting in the aggregate to			$ 16.697

This amount is not charged in our statement. We cannot say whether they were signed by the Treasurer or not; but we find from his books that it was the custom of the late Treasurer Churchill to sign up a large amount of this scrip in blank, and leave it to be filled out at pleasure. Some of the scrip so signed we found in the treasury. One book, No. 13, of 1876 issue, alone shows six hundred and seventy-two (672) pieces cut from the back, out of a total which it contained of one thousand and twenty-eight (1028) pieces, which are unaccounted for. It does not seem probable that such a large number of pieces of scrip could have been mutilated, in filling out, and if mutilated, the mutilated pieces should have been accounted for. This scrip is the State's money, and every piece printed, whether issued or not, should be produced or accounted for. We found in a box, amongst waste papers, a book containing a large amount of this blank scrip, signed up by T. J. Churchill, Treasurer, and ready to be filled out. We give an instance, as follows, to show that some of the pieces detached from these blank stubs, must have been used: Certificate No. 435, for $100, issued on warrant No. 1180, October 25, 1878. There is nothing on the stub to show that this piece was issued, and yet the same was redeemed, as per register No. 1, of fractional certfiicates, non-interest bearing, and then and *not till then* entered in the register as issued and redeemed, as clearly appears from the same handwriting, and this $100 was an over-issue on said warrant.

There are other instances to be found in our table of over-issues, accompanying this report, marked "Exhibit G," and made a part hereof, to which reference is made. These instances show that it is necessary that every one of these pieces detached from blank stubs, should be accounted for. We called Mr. Churchill's attention to these blank stubs in connection with our statement rendered on the 24th December, 1881, but he has given no satisfactory explanation of them.

WARRANTS TWICE PAID.

As appears from report of Auditor's warrants redeemed

and from scrip register and stubs, in the several quarters herein set forth:

1st quarter, 1876—Auditor's warrant No. 159 for $10. Paid for full amount, once in currency and once in scrip.

4th quarter, 1876—Warrant No. 219, dated February 7th, 1876 for $79.80. Paid twice, as appears from scrip stub books in certificate No. 88, dated Feb. 7th, 1876, and certificate No. 889, dated Dec. 5th, 1876, Warrant No. 227, dated Feb. 11th, 1876, for $2.75 in scrip, as appears from stub book and register, certificates No. 94, Feb. 11th, 1876, and No. 890, Dec. 5th, 1876. Warrant No. 263, dated Feb. 28th, 1876 for $45.85, certificates No. 106 for $5.85; No. 107 for $40, Feb. 28th, 1876 and No. 902 for $45.85, Dec. 5th, 1876. Warrant No. 1430, Nov. 22d, 1876 for $10.11, certificate No. 850, Nov. 22d, 1876 for $10.11 and certificate No. 904, Dec. 5th, 1876 for $10.11.

2nd quarter, 1876—Warrant No. 528 of April 19th, 1876, for $6.35; paid once in currency and once in scrip, as seen from certificate No. 194 for $6.35.

2nd quarter, 1877—Warrant No, 1428, dated May 21st 1877 for $486, certificates, No. 982 for $200 and No. 983 for $286, and again paid in currency. See Treasurer's report *2d quarter. 1877.* Warrant No. 1405 of May 12th, 1877 for $21; in currency once, and once in scrip, in certificates No 979 for $1, and No. 15,778 and No. 15,779 for $10 each.

2nd quarter, 1879—Warrant No. 1651, dated June 18th, 1879 for $8.29; twice paid in scrip, in certificates No. 1157, 18th June, 1879 and No. 1163, 19th June, 1879; each for $8.29,

3rd quarter, 1879—Warrant No. 2228 of Sept. 13th, 1879 for $49.25; once paid in currency and once in scrip (see Treasurer's report, 3d quarter, 1879), in certificate No. 2029 for $49.25. Warrant No. 2246 of Sept. 20th 1879 for $33.85; once paid in currency and once in scrip, (see Treasurer's report 3d quarter, 1879) and in certificate No. 2030 for $33.85.

4th quarter, 1879—Warrant No. 2337, dated Oct. 4th, 1879 for $96.80; paid once in currency and once in scrip (see Treasurer's report 4th quarter, 1879) in certificates No. 2051 for $6.80 and Nos. 42,081 and 42,089 inclusive, for $90. Warrant No. 2445, dated Oct. 31st, 1879 for $20; once paid in currency and once in scrip, see certificates Nos. 42,119 and 42,120, each for $10. Warrant No. 2026, dated Aug. 5th, 1879 for $163; once in currency (see Treasurer's report of Auditor's warrants redeemed) and

once in scrip, in certificate No. 2188 for $163. Warrant No. 2040, dated Aug. 7th, 1879 for $2.50; once in currency (see report to Auditor, Ist quarter, 1880) and once in scrip, in certificate No. 2189 for $2.50, Warrant No. 2041, dated Aug. 7th, 1879 for $2.50; once in currency (see report 1st quarter, 1880) and in certificate No. 2190 for $2.50. Warrant No. 2042, dated Aug. 7th, 1879, for $2.50 (see report 1st quarter, 1879) once paid in currency and once in scrip, in certificate No. 2191 for $2.50. Warrant No. 2205, dated Sept. 6th, 1879, for $84.90; once in currency (see report, 1st quarter, 1880) and once in Treasurer's certificate No. 2192 for $84.90. Warrant No. 3, Jan. 2d, 1875, for $1; twice paid, in certificates Nos. 2404 and 2429 for $1 each. Warrant No. 20, dated Jan. 2d, 1875; paid 2d quarter, 1880 for $2 (see certificates Nos. 2403 and 2430 for $2 each.) Warrant No. 2330, dated Nov. 30th, 1874, for the sum of $2, (3d quarter, 1880) see certificates Nos. 2402 and 2431 for $2 each.—See "Exhibit G," table of warrants paid twice in scrip, and once paid in currency and once paid in scrip.

AUDITOR'S WARRANTS OVERPAID IN SCRIP.

Under this head are classed payments made upon warrants in excess of the amount for which they were drawn, viz:

3rd quarter, 1875—Warrant No. 1713, June 18, 1875, for $49.75, over paid 25 cents. Warrant No. 1715, Jan. 18th, 1875 for $366, over paid $4.75. Warrant No. 1794, July 20th, 1875 for $55, over paid $5. Warrant No. 1818, Aug. 3d, 1875 for $1035, over paid $30. Warrant 1835, Aug. 6th, 1875 for $6088.66, over paid $10. Warrant No. 1847 Aug. 9th, 1875 for $15, over paid $230. Warrant No 1861, Aug. 30th, 1875 for $85, over paid $15. Warrant No. 1880, Aug. 19th, 1875 for $1907.31, over paid $292.69. Warrant No. 1963, Sept. 10th 1875, for $638.31, over paid 20 cents. Warrant No. 301, April 10th, 1875, for $26, over paid $1. Warrant No. 1940, Sept. 8th, 1875 for $684.11, over paid $40.

4th quarter 1875—Warrant No, 2151, Nov. 19th, 1875 for $177.90, over paid 5 cents. Warrant No. 2080, Nov. 1st, 1875 for $191.19, over paid 53 cents. Warrant No. 2712, Dec. 15th 1875 for $164, over paid $11. Warrant No. 2778, December 24th, 1875 for $49.60, over paid $5.

2d quarter, 1876—Warrant No. 561, April 27, 1876, for $3548.36, overpaid $40.

4th quarter, 1876—Warrant No. 1309, October 11th,

1876 for $2030.85, over paid 4 cents. Warrant No. 1299 October 10th, 1876 for $1467.38, over paid $2. Warrant No. 1266, October 3d, 1876 for $14,053.39, over paid $50. This last over-issue arises, as shown from stub of certificate No. 567 which was originally issued for $200, but a partial erasure of a cipher has been made and the figure 5 substituted, and the amount thus raised to $250. We find that on said stub the remaining figures of the original number were made with very deep red ink, but the 5 so inserted was made with pale red ink. We also find that certificate No. 567 was originally entered on the scrip register in common shade black ink for $200 (see register for fractional non-interest bearing scrip, No. 1) and the cipher has been erased and the 5 inserted in jet black ink, and marked redeemed for $250. The warrant was issued to James A. Henry, Treasurer of Pulaski county, for school fund. This certificate was issued and redeemed by the late Treasurer, T. J. Churchill. Whether the certificate was raised outside of the office or not we cannot tell, but the stub and register were evidently altered to correspond with the raised certificate in the office. The ink used on the register in changing the figures and marking it "redeemed" is apparently the same in both instances. Warrant No. 1240, October 2d, 1876 for $1989.31, over paid $20.

1st quarter, 1877—Warrant No. 1036, March 13th, 1877 for $12.26, over paid 75 cents.

4th quarter, 1878—Warrant No. 1180, October 25th, 1878 for $2233.03, over paid $100, see fractional certificate No. 435 and also register of certificates same number, which shows that the certificate had been redeemed by the State Treasurer,

2nd quarter, 1879—Warrant 1701, June 24th, 1879 for $4.62, over paid 23 cents. Warrant No. 1434, May 16th 1879 for $15.24, over paid 21 cents.

3d quarter, 1879—Warrant No. 2048, Aug. 8th, 1879 for $1684.96, over paid $30.

1st quarter, 1880—Warrant No. 2241, Sept. 18th, 1879 for $8.80, over paid $2.

2nd quarter, 1880—Warrant No. 304, April 15th, 1880 for $10.35, over paid 18 cents.

For above items, see "Exhibit G," for warrants overpaid, in which will be found other instances of overpayments.

SCRIP WARRANTS—SHORT ISSUE AND NO ISSUE.

By reference to "Exhibit J" will be found a list of warrants, set forth by number and quarter, upon which there

has not been a sufficient amount of scrip issued to make up the amount called for by the warrants. The amount of short issue is given for each warrant. In same exhibit will be found a number of warrants similarly set forth, upon which no scrip has been issued. The aggregate of these amounts is $3866.08, and for this we have allowed the late Treasurer credit. To sum up: The debits for over-issue, over-payment, double payment, etc., on warrants, amount to four thousand, eight hundred and nineteen dollars and and ninety-five cents ($4819.95), for which he is chargeable, and is charged in our statement; and the credits to which he is entitled, and which he has received on short-issue and no-issue of scrip on warrants as above shown, amount to three thousand, eight hundred and sixty-six dollars and eight cents ($3866.08), which makes an over-plus against him of nine hundred and fifty-three dollars and eighty-seven cents ($953.87). Nothing, therefore, could be shown to the late Treasurer's relief, on the theory that he was entitled to credit on an under-issue. By following out this theory we found, he was due the State more than he was charged with on this account by $953.87. All of which has been included in our statement.

INTEREST–BEARING SCRIP.

We find, from the Register of interest bearing scrip, that on the 15th day of April, 1876, there was funded or bought for thirty year 6 per cent. bonds the sum of seventeen thousand, five hundred and fifty-five dollars in State scrip, bearing 5 per cent. interest. We find that the interest on said sum was calculated up to the 15th day of April, I877. We are unable to learn by whom this amount was paid into the Treasury, as the records fails to disclose the name of the individuals from whom it was received, or the number of the bonds sold for it. The amount of interest overcalculated is eight hundred and sixty-seven dollars and eighteen cents—this being the amount of the over charge on interest. The record shows the State has paid five per cent. on the scrip funded for nearly one year after it was paid into the Treasury, and six per cent. upon the bonds for which it was funded. We, therefore, charge the late Treasurer with the sum of eight hundred and sixty-seven dollars and eighteen cents ($867.18). For the numbers of these certificates see tabular statement filed and marked "Exhibit K."

NON-INTEREST BEARING TREASURY CERTIFICATES FOR WHICH THIRTY-YEAR SIX PER CENT. BONDS WERE SOLD.

We find that, in addition to the Act of December 23d,

1874, the Legislature did, on the 17th day of November, 1875, pass an act to provide for the funding of Auditor's warrants and Treasurer's certificates issued since the 23d day of December, 1874, in words as follows:

SECTION 1. "The State Board of Finance is authorized to receive at par value any of the Auditor's warrants or Treasurer's certificates now outstanding in payment for the bonds of the State at par value, authorized to be issued by the act entitled 'an act to provide means for paying the expenses of the State government, and to retire the outstanding Auditor's warrants and Treasurer's certificates,' approved December twenty-third (23d), one thousand eight hundred and seventy-four (1874)."

From this act it would appear that the Board of Finance had the authority to sell any of the 30-year 6 per cent. bonds for Auditor's warrants and Treasurer's certificates issued between the 23d day of December, 1874, and the 17th day of November, 1875. There was no authority conferred by the act of December 23d, 1874, upon any officer or Board, whatever, to sell any of the 30-year six per cent. bonds of the State for non-interest bearing Auditor's warrants or Treasurer's certificates issued subsequent to the passage of said act. And if any should have been thus sold, the sale would have been illegal, for nothing in the act of November 17th, 1875, could confirm any sales made by the Treasurer between the dates of the passage of the two acts above referred to. Nor does the act of November 17th, 1875, authorize the sale of said bonds for Auditor's warrants and Treasurer's certificates issued subsequent to the passage of said act. This being the case, the sale of ten of such bonds by the State Treasurer, to E. W. Parker & Co., for non-interest bearing Treasurer's certificates was an assumption of authority not conferred upon the Treasurer by any act of the Legislature or order of the State Board of Finance.

We find that all the coupons upon said bonds were were redeemed including the first, which was the January, 1876, coupon, (these bonds, as all other 30-year bonds under the act of 23d December, 1874, being dated July 1st, 1875). The Treasurer has in no instance kept the date of the sale and delivery of any of these bonds. The Treasurer has not complied with the law in any respect; for if he sold the bonds as indicated by the entry to the certificate above given by number, and by the payment of the coupons as above stated, he sold them prior to the passage of the act of November 17, 1875, and had no authority to do so. But,

if he sold subsequent to the passage of said act the transaction is unlawful, for we find that the larger part of the scrip so received for the ten bonds, was scrip issued since the passage of said act of November 17th, 1875. Of the scrip funded in or received for bonds as above stated, we call special attention to the Fractional certificate No. 36,585, for the sum of five thousand dollars issued on the 20th day of December, 1875, to Thomas J. Churchill, Ex-Officio Treasurer of the Deaf Mute Institute. This certificate was issued over one month after the passage of the act of November 17th, 1875. Notwithstanding this fact, the Treasurer to whom it was issued, sold the State bonds, for which he was responsible, five in number, for this scrip, and the Treasurer delivered said bonds with the coupons, *then* within eleven days of maturity of said coupons—giving to the purchaser of said bonds an overplus of one hundred and fifty dollars interest to which he would not have been entitled had the sale been legal. In further evidence, certificate No. 35,337 for $180, was noted upon the record as redeemed July 1st, 1875, when it was not issued until July 28th, 1875, upon warrant No. 1584; and it would appear from this that the funding of these ten bonds was made on the 1st July, 1875, which was illegal and void; but were this not correct, the issue of these bonds is illegal in any event, for there is no order of the Finance Board authorizing their issue, and the law does not authorize the Treasurer to issue bonds of his own motion. The late Treasurer is, therefore, chargeable with the entire interest, paid by the State, upon these bonds, as set forth in the table of "Interest over-charged," as see "Exhibit C." These are the bonds numbered 663 to 672 inclusive (see book "State Bonds redeemed").

THIRTY-YEAR BOND INTEREST.

We find from account of Sinking Fund that the Treasurer has been credited with one hundred and thirty-two thousand, five hundred and forty dollars ($132,540), as having been paid, upon account of interest on 30-year 6 per cent or Loughborough bonds. But there was due on said bonds, for the time he so charged, only one hundred and ten thousand, five hundred and eighty dollars. From which sum should be deducted thirty dollars ($30), for one coupon from bond 73, reported redeemed third quarter, 1880, but found not to be redeemed by late Treasurer Churchill, which leaves the true credit of $110,550, which, deducted from $132,540, the credit taken, leaves an over-credit of

twenty-one thousand nine hundred and ninety dollars. To this must be added two thousand and ten dollars of the amount due, for which he failed to charge himself on account of Common School Fund, after having been credited therefor on the Sinking Fund, making the sum of twenty-four thousand dollars due from him to the State upon this account. For evidence in relation to this transaction, see General Statements Nos. 1, 2, and 3, and also, affidavit of Mr. Albert Belding, herewith filed and marked "Exhibit M." It appears from his testimony therein contained, that the Deputy Treasurer, Mr. John C. Peay, if not the Treasurer himself, was aware of an over-credit up to September 30th, 1879, of about $20,000, and that no effort was made to correct the wrong; and it appears from the books of the Auditor and Treasurer that the same system of over-credits was maintained afterwards up to the time the late Treasurer went out of office.

EIGHT PER CENT. SCRIP.

We find that $5418.20 of eight per cent. State Treasurer's certificates or scrip was received during Ex-Treasurer Churchill's administration. There is no evidence existing that any of this scrip has been burned, paid out, or turned over to his successor. Therefore, of the scrip turned over to W. E. Woodruff, jr., present Treasurer, and receipted for by him, $5418.20 should have been this 8 per cent. scrip, which will be seen from the table appended hereto, marked "Exhibit N." In addition to amounts reported, therefore, the interest should be calculated upon this scrip at 8 per cent., from the time received by the Treasurer, and added to his total indebtedness. Of this 8 per cent. scrip, $88.56 was received on account of non-resident taxes in the first quarter of 1875, therefore he is liable for the interest on same from that time until paid, at 8 per cent.—$2726.10 on Sinking Fund, $1.52 commissioner's sales, and $6.50 official's fees—total, $2734.12, was received in second quarter of 1875; therefore, he is due interest on that amount from that date until paid, at 8 per cent.; $708.17 was received in second quarter, 1876, on Sinking Fund. He is, therefore, due interest in the same way from this time, and on other amounts from date of receipt, as follows: $18.75 3d qr., 1876; $1049.71, 2d qr., 1877; $175.18, 3d qr., 1877; $19.45, 4th qr., 1877; $69.04, 2d qr., 1878; $376.72, 3d qr., 1878; $90.04, 1st qr., 1879; $61.93, 2d qr., 1879; $3.66, 3d qr.. 1879; and $13.30, 3d qr., 1880, all on Sinking Fund account; also, $9.57 on General Revenue from

collectors. These items are discovered to be 8 per cent. scrip from the receipts on file in the Auditor's office, and they are noted on the General Account Book in Treasurer's office upon the following pages in the order of the above items, viz.: 36, 100, 116, 80, 358, 390, 558, 584, 604, 48, 74, 150, 202, 236, 422, and 340.

TEN-YEAR TEN PER CENT. BONDS.

We find, that under the acts of May 29th, 1874, pages 30 to 34, and March 4th, 1875, pages 214 to 218, bonds to the amount of two hundred and seventy-nine thousand and eight hundred dollars have been issued. This consumes the entire amount of the appropriation except two hundred dollars, the appropriation under both acts aggregating two hundred and eighty thousand dollars. The Treasurer is responsible for issuing bonds and certificates in excess of this amount on account of special indebtedness. We find bonds have been issued to the amount of two hundred and seventy-nine thousand and eight hundred dollars. We also find that the Treasurer has been credited on Sinking Fund on account of special indebtedness with seven hundred and forty-seven dollars and twenty-nine cents. The payment of these certificates was a misappropriation of funds. Add this to two hundred and seventy-nine thousand and eight hundred dollars ($279,800) in bonds issued, and it makes a total of two hundred and eighty thousand five hundred and forty-seven dollars and twenty-nine cents ($280,547.29); from this deduct two hundred and eighty thousand dollars ($280,000), and it leaves five hundred and forty-seven dollars and twenty-nine cents ($547.29) more than the aggregate appropriation. To this must be added seven hundred and forty-seven dollars and seventy-two cents ($747.72) in certificates of special indebtedness and warrants unredeemed and outstanding at the time the late Treasurer went out of office. On the above he should be allowed a credit of four hundred dollars ($400) for four one-hundred dollar bonds redeemed and not so reported (Nos. 322, 323, 360, and 512), which leaves a balance of eight hundred and ninety-five dollars and one cent ($895.01) still due, which is charged in the statement. These four one-hundred dollar bonds were exchanged, in 1876, for five-hundred dollar bonds, and are now in the State Treasury, but have no marks of cancellation upon them, yet they are not outstanding, but the first two-years' interest has been paid on them—eighty dollars ($80). At the same time the late Treasurer has taken credit on the books for interest

paid on these $500 bonds, for which the $100 bonds were exchanged. Hence, we have charged him back with the $80 in our statement. We have found no authority of law for an exchange of bonds; it, however, appears that an exchange was made to the amount of thirty-eight one-hundred dollar bonds, and none of said bonds, except the four above mentioned, are now found in the Treasury. We are informed by Mr. J. C. Peay, the Deputy Treasurer to Mr. Churchill. that the bonds so exchanged were, in December, 1880, in the State Treasury. We think there must be some mistake in regard to this. We can learn nothing, however, from the Treasurer's office. We have been informed by parties who had transactions in these bonds, that to accommodate persons holding Auditor's warrants and Treasurer's certificates they returned to the Treasury $100 bonds in exchange for $500 bonds, and that the Treasurer then exchanged the $100 bonds for Treasurer's certificates and Auditor's warrants. These, we presume, are the facts in regard to these bonds.

The coupons upon these thirty-four one hundred dollar bonds have been regularly paid and credited, as books show. In making these exchanges of bonds it seems that no record has ever been kept of the numbers so exchanged. The notes kept as to this are almost vague and meaningless, nor are any dates given. The four exchanged bonds in the Treasury have the coupons for 1875 and 1876 detached. By this we presume they were exchanged in the latter part of 1876.

CITY CERTIFICATES OF INDEBTEDNESS.

In our statement made to the late Treasurer, on the 24th of December 1881, was contained this item: "3d quarter, 1878, R. R. certificates $2163.62." This item was on account of city interest fund of the city of Little Rock, for the payment of which the late Treasurer had taken credit, but for which we could find no vouchers. We found the following entry on both the Auditor's and Treasurer's book: "Clerk's certificates of interest filed with the Auditor to be cancelled $2163.62." This item with others was submitted to the late Treasurer for explanation. Soon afterwards the committee learned from the city authorities that the certificates had never been paid into the city treasury. This led us to inquire into the matter further, and this inquiry brought to our knowledge the fact that one of these certificates had been sold and three others offered for the purpose of bonding at the desk of the city clerk, Mr. H.

C. Jones, by Mr. John C. Peay, the Deputy Treasurer under Treasurer Churchill. For full particulars of this transaction see testimony of Charles E. Kidder, H. C. Jones, Frederick Kramer, Michael Kirst, Arlow Farmin, Geo. W. Clark, George West and John C. Peay. Mr. Peay states that the certificates were misplaced and he bought others and replaced them and turned them over to the city. If he did so, there is no other evidence of the fact. We find that the only receipt for city certificates redeemed by the State Treasurer and turned over to the city of Little Rock up to August 1879 for city interest is signed by C. E. Kidder, city clerk, and dated April 26th, 1878, whereas, the aforesaid certificates, amounting to $2163.62 were not received into the State Treasury until June 28th, 1878, having been paid in at that time by Collector H. H. Rottaken, as shown by "General Account Book," in State Treasury, page 42, and by receipts of Collector filed in the Auditor's office. We did not learn from Mr. Peay at what time he delivered the certificates to the city authorities, as the attorneys for the late Treasurer asked for time for Major Peay to examine accounts, books, etc., in order to refresh his memory as to these transactions—since which time he has not appeared before us to finish his testimony.

COUNTY INTEREST FUND.

Under this head is included all sums of money paid into the State Treasury upon account of interest on bonds issued by counties for different purposes; and by law it is required that the bonds, for which the money is so deposited in the State Treasury, shall be registered in the Auditor's office. It is from the register in his office that the Auditor determines and certifies to the clerks of the counties the amount of taxes to be levied and collected to pay interest on such bonds as may be legally outstanding against any county, and any diversion of this money so collected is illegal. The payment by the Treasurer of any coupons that are not of bonds registered in the Auditor's office would be illegal and he is responsible for the money thus paid. It appears, however, that the Treasurer did not in every instance inquire into the condition of the coupons he paid, nor did the Auditor refuse to credit the Treasurer with any coupons paid by him. The Auditor's receipts to the Treasurer for coupons paid and filed in his office in some instances show the same to be coupons from bonds not registered in the Auditor's office. There seems to be no protection in the Auditor's office to counties against the payment of inter-

est on any fraudulent bonds that may have been issued, for we find that the registered and unregistered are paid alike. There seem to be many irregularities in the action of the Treasurer and Auditor in connection with this fund, as is shown by the following particulars, viz: The amount charged to the county interest fund for which the Treasurer has no proper vouchers whatever, in United States currency is five thousand, seven hundred and eighteen dollars and eighty-seven cents ($5718.87); in State scrip three hundred and eighty-seven dollars ($387); in county bonds and coupons seventeen hundred and thirteen dollars and eighty-six cents ($1713.86), from which must be deducted the following amounts not charged to the counties by the Treasurer: In the 2d quarter 1876 not charged Yell county $108.31, being for amount paid U. S. Court $948.31 less charged $840. In the 2d quarter of 1876 was redeemed and not charged to the county of Little River the sum of eight hundred and forty dollars in coupons ($840). In the same quarter not a sufficient amount was charged to the county of Crawford upon coupons redeemed, by eighty-eight cents (88 cents). In the 3d quarter, 1876, the Treasurer in like manner failed to charge the county of Pulaski with the sum of three cents (.03 cents). In the same quarter in like manner the Treasurer failed to charge the county of Johnson with the sum of fifty dollars ($50). In the 4th quarter, 1877, he failed to charge the county of Pulaski with five dollars and nine cents ($5.09) on account of county certificates. In the 1st quarter of 1876 he failed to charge the county of Pulaski with county certificates to the amount of two thousand two hundred and forty dollars ($2240). The above items are in United States currency and make a total sum of of three thousand two hundred and forty-four dollars and thirty-one cents ($3244.31) which should have been charged as above stated; which if so charged, would operate as a credit of this amount to the Treasurer, leaving a net balance of two thousand four hundred and seventy-four dolllars and fifty-six cents ($2474.56) in United States currency to be accounted for by the Treasurer.

In the aforesaid balance of five thousand seven hundred and eighteen dollars and eighty-seven cents, ($5718.87); the following are for overcharges by the Treasurer to the several counties: 2d quarter, 1875, to Franklin county in U. S. currency, four dollars, ($4); in the 3d quarter of 1875, to Little River county, in State scrip, four dollars, ($4); same quarter, to the county of Franklin, eight dollars, ($8), in U. S. currency; in the 1st quarter of 1876, to the county of

Johnson, ten dollars, ($10), U. S. currency; in the 4th quarter, 1875, to the county of Pulaski, in U. S. currency, the sum of three hundred and five dollars and forty cents, ($305.40); in the 2d quarter of 1876, to the county of Pulaski, two thousand three hundred and ninety dollars and eighty-one cents, ($2390.81); in same quarter, to the county of Pulaski, the sum of one hundred and sixty-five dollars and fifty-six cents, ($165.56); in same quarter, to the county of Pulaski, one hundred and twenty-two dollars and fifty-four cents, ($122.54); in the 3d quarter of 1876, to the county of Pulaski, the sum of ninety-four dollars and sixty-seven cents, ($94.67); in the same quarter, to the county of Pulaski, in U. S. currency, the sum of forty dollars, ($40); in the same quarter, to the county of Conway, the sum of twenty dollars, ($20); in the 3d quarter, 1876, to the county of Little River, four dollars, ($4), in State scrip; in same quarter, to the county of Franklin, the sum of twelve dollars, ($12), in U. S. currency; in the 4th quarter of 1876, to the county of Conway, one hundred and seventy dollars and twenty-nine cents, ($170.29); in same quarter, to the county of Conway, the sum of one hundred and one dollars and thirty-eight cents, ($101.38); in the 2d quarter of 1877, to the county of Pulaski, the sum of forty dollars, ($40); in same quarter, to the county of Crawford, the sum of two hundred dollars, ($200); in the 1st quarter, 1879, to the county of Pulaski, five hundred and sixty-nine dollars and sixty-seven cents, ($569.67); in the 3d quarter, 1879, to the county of Phillips, the sum of thirty dollars, ($30); in the 4th quarter, 1879, to the county of Pulaski, the sum of five hundred and sixty-nine dollars and twenty-eight cents ($569.28); making a total amount of four thousand eight hundred and fifty-three dollars and sixty cents, ($4853.60), in U. S. currency, for which no proper vouchers are found; and the further sum of eight dollars, ($8), in State scrip, overcharges to Little River county.

These and certain other items going to make the above aggregate of debits will be found in "Exhibit O." From this, as will be seen, the total amount due by the Treasurer, for which he must accout, is:

In currency	$2,474.56
In State scrip	387.00
In county bonds and coupons	1,713.86
Total	$4,575.42

We find that the State Treasurer has paid out of the in-

terest fund in the office, belonging to Pulaski county, to R. W. Worthen, the sum of four hundred and twenty-seven dollars and ninety-four cents ($427.94), upon account of Clerk's fees. We find no authority for the State Treasurer to pay out of the money collected to pay interest on the county debt, the fees of the County Clerk, *upon the warrant* of the County Clerk himself. We find some warrants of the Clerk of Pulaski county drawn as ordinary county scrip, is drawn and directed to the County Treasurer of Pulaski county, which have been paid by the State Treasurer, contrary to law, out of the funds in his office set apart to pay interest on Pulaski county bonds, with no other authority than that contained in the warrant which was directed to the County Treasurer. Under these circumstances, we fail to see any protection to the public treasury, when the Treasurer assumes the responsibility to pay claims presented to him which do not come through the Auditor's office. The County Clerk has no more authority to draw upon the State treasury than a private citizen.

Of the above errors we find that the sums of one hundred and sixty-five dollars and fifty-six cents ($165.56), ninety-four dollars and sixty-seven cents ($94.67), and forty dollars ($40), charged to Pulaski county, were interest paid by Mr. Churchill on duplicate county bonds, Nos. 184 and 565, for $500 each, and the sums of three hundred and five dollars and forty cents ($305.40), and one hundred and twenty-two dollars and fifty-four cents ($122.54), were paid by said Treasurer, upon account of Clerk's fees, to R. W. Worthen, out of the county interest fund of Pulaski county. We also find that the sum of two thousand three hundred and ninety dollars and eighty-one cents ($2,390.81), on account of Pulaski county interest fund, was twice charged. And the further sum of two hundred and seventy-one dollars and sixty-seven cents ($271.67), to the county of Conway, was twice charged; also the sum of two hundred dollars ($200), was twice charged to the county of Crawford; also the sum of five hundred and sixty-nine dollars and twenty-eight cents ($569.28), was twice charged to Pulaski county. All these items are contained in the statement of errors in county interest fund. See "Exhibit O."

JEFFERSON COUNTY BONDS.

It appears from the books in the Auditor's and Treasurer's office, that in the second quarter of 1878, Treasurer Churchill got credit for six hundred and sixty-three dollars

and twenty-eight cents ($683.28), paid on Jefferson county over-due bonds (Nos. 239, 242, 244, 245, 246, 252, 257 and 346, for $50 each; and 287, 288, 290, 324, for $25 each; 325 for $34.16, and 336 for $48), principal and interest. We failed to find the bonds in the Auditor's office, and also failed to find any receipt from the Auditor to the Treasurer for the bonds. This was a credit taken and no voucher found for it, so we charged the Treasurer with the amount, and reported the fact to him on 24th December, 1881. We find that the bonds so paid were issued under an act approved the 29th of April, 1873, entitled, "An Act to authorize certain counties to fund their outstanding indebtedness," one of which is Jefferson county. This act provides for the registration of the bonds in the County Clerk's office of the county issuing them. The bonds may be issued in denominations of not less than twenty-five dollars ($25), payable not less than three (3) nor more than ten (10) years, at the county treasury, or at any place in the city of New York, to be determined by order of the County Court. These bonds are issued for funding county warrants. We find these bonds have been registered in the Auditor's office, under the act of April 29th, 1873, entitled, "An Act authorizing, restricting and regulating the subscription, issue and registration of bonds of counties, cities and towns." This act provides for bonds to be issued by counties, cities and towns for railroads and other internal improvements. It is provided that all bonds registered under this act shall be registered within ninety days after delivery, in order to entitle the holder to the benefit of the act. The bonds in question, however, were registered about five years after delivery, and two years after they were due. The bonds were delivered and dated August 1st, 1873. The bonds were due August 1st, 1876; were registered in the Auditor's office on the 15th April, 1878. Nearly five years after they were delivered, and paid by the State Treasurer on the 29th of April, 1878. The funds paid in the redemption of these bonds should not have been paid out by the Treasurer, except upon order of the County Court and certificate of the Auditor. The books in the Auditor's and Treasurer's offices show these bonds have been redeemed and the Treasurer credited, but there is no evidence upon the register of bonds, on which they are registered in the clerk's office of Jefferson county, that they have been returned to the county. See the testimony of Archibald Niven, Clerk of Jefferson county, hereto attached.

The bonds must be accounted for; and, therefore, we have charged them in our statement.

DEFICIENCY ACT.

There was an act approved March 6th, 1875, appropriating $533 to pay deficiencies in the issue of certain bonds of the State, known as ten-year bonds. We find that the late Treasurer had paid of this sum, prior to the passage of said act, four hundred and fifty-six dollars ($456), leaving seventy-seven dollars ($77) of the appropriation not paid. The act provided for a credit for the Treasurer, in case he had paid out any of said sum prior to the passage of said act, upon his procuring an Auditor's warrant for the same. No warrant for the $456 has ever been procured, and the appropriation has been covered back into the treasury, by reason of the constitutional limit, it being over two years since said appropriation was made. Mr. Churchill has paid this amount, and it would be right for the Legislature to make provision for his credit to this extent. It was not in such shape, however, as to be allowed in his credits in our statement. The Governor's certificates, authorizing the drawing of the warrants, are found in the treasury, and properly belong to Mr. Churchill.

PAYMENT OF COUPONS ON TEN-YEAR BONDS.

Of the ten-year or Baxter war bonds, there were in 1875, $279,800 outstanding, upon which interest was due in said year, at ten per centum, to the amount of $27,980; and if all the coupons had been properly redeemed, the Treasurer would have been entitled to credit for this amount. Seven of the ten-dollar coupons cannot be found in the office as vouchers, to-wit: Coupons from bonds numbered 296, 533, 550, 556, 703, 885 and 895, and a fifty-dollar coupon of bond No. 19. There are also four bonds for $100 each, which have been redeemed with certificates and warrants for $500 bonds. As the interest has been paid on the $500 bonds, the coupons on the four $100 bonds should not have been paid, for it was paying interest twice. The total on these is $160, which, deducted from $27,980, leaves $27,820, the amount to which he is undoubtedly entitled to credit.

For 1876 the State was liable for $27,980 on coupons. Five of the coupons on the bonds of $100 denomination cannot be found in the office, as follows: 296, 550, 556, 703 and 885, making $50, and the $40 on the four ex-

changed bonds make $90. This, deducted from $27,980, leaves $27,890 actually paid.

For 1877, as twenty (20) $500 bonds and eighty-two (82) $100 bonds had been redeemed, and four $100 bonds above mentioned as redeemed being in the treasury, the State was only liable for a payment upon coupons of $26,120. The coupons for the $100 bonds, Nos. 550, 556 and 703, not being found in the treasury, the amount of $10 each, or $30 for the three, must be deducted from the $26,120, and it leaves a total of $26,090 to be allowed as the proper credit.

For 1878, $26,120, as before was total liability.

Five $10 coupons are missing from bonds 171, 550, 556, 703 and 847—total, fifty dollars ($50) to be deducted from $26,120, leaves $26,070 as the proper credit.

For 1879, liability, $26,120. Deducting $80 for eight coupons not found on the following $100 bonds: Nos. 44, 104, 171, 378, 550, 556, 847 and 935, leaves $26,040 as the proper credit.

For 1880, liability, $26,120. Deduct $310, for thirty-one coupons from $100 bonds, numbered as follows: Seven from the issue of 1875—Nos. 29, 30, 179, 215, 218, 219 and 259, and twenty-four from the issue of 1874—Nos. 104, 125, 138, 171, 246, 378, 405, 446, 447, 524, 525, 526, 550, 556, 674, 699, 703, 772, 799, 841, 847, 990, 991, and 992, leaving $25,810 as the proper credit. The amount actually credited on these bonds as paid for the six years, is $160,420, and the amount actually paid upon coupons corresponding to recorded numbers, is $159,720, leaving an over-credit of seven hundred dollars ($700) to be accounted for. It is proper to add that seven duplicate numbers are found from the one hundred dollar issue of 1874, the number 506 running through the six years, and No. 4 found in 1879. There are ten that bear no number—three for 1875, three for 1876, and one each for 1877, 1878, 1879 and 1880; all of the one-hundred dollar issue of 1874. These seventeen coupons could not be checked upon the books, and we could not determine whether they were properly redeemed or not; but, if so, it would still leave an over-credit on the redemption of these coupons of five hundred and thirty dollars ($530.)

SCRIP REDEEMED TWICE OR MORE.

Section No. 2807, page 535, Gantt's Digest, provides: "The Treasurer, when he pays any warrant, drawn by the Auditor, shall write on the face of each warrant 'redeemed,' to which he shall sign his name, and the date thereof, and

when he retires any Treasurer's certificate, he shall make a similar indorsement." Therefore, whenever this scrip is registered as redeemed the law requires that it shall be so defaced that it can not be again put in circulation. The register, however, shows that a large amount of scrip has been redeemed two or more times, hence, it must have been put in circulation after it was first redeemed. There are also instances of over calculation of interest on scrip, and other irregularities, some of which we give below, but there are too many to describe at length, so we give a schedule herewith, marked "Exhibit P," showing much of this scrip redeemed twice or oftener, the responsibility resting in Mr. Churchill's administration. We have not charged, in our statement, the scrip twice or oftener redeemed. We have not included in the schedule, scrip that has been redeemed once in a previous administration and once in his own, for we cannot determine whether it was put out the second time during Mr. Churchill's terms or not.

Instances.—Certificate No. 37,814, of June 8th, 1875, for $10, is registered as three times redeemed; once opposite its own number, and opposite Nos. 38,076 and 38,093. Certificate No. 3050 of 5 per cent. scrip for $1000, marked as issued, March 22d, 1871, is noted on register as redeemed June 15th, 1874. The interest on this is not quite $162,50, and it appears from the register that the interest was originally entered for $162,50 in one kind of ink, and afterwards the 1 (one) seems to have been changed to four, the angle of the 4 (four) being made in a darker ink, raising the amount to $462.50. This is over three hundred dollars (300) more than the proper interest.

Certificate No. 3055 for $1000 (5 per cent. scrip), of same date and redeemed at same time, was apparently raised on register in same manner, and the last four figures of the $462.50 are written over erasures.

Certificates 3051, 3052, and 3053, each for $1000 (5 per cent. scrip), and all of date March 22d, 1871, were redeemed April 15th, 1875. The date of redemption has evidently been altered in all these. The amount of interest is noted on the register at about $50 or more in excess of what it should be on each certificate, and the last four figures of the amounts noted as interest are written over erasures. For the three certificates, the aggregate over-charge of interest on register is over $150. For above items see page 75 of scrip Register.

Certificate No. 2485, for $1000 of five per cent. scrip noted as issued March 22d, 1871, is marked redeemed June

15th, 1874. The interest appears as $462.50, the last three figures being written over erasures, and the 1 (one) seems to be changed to 4 by the angular mark attached to the 1 (one) and the date of redemption is written over an erasure and in different hand and ink from the other dates under same head, and apparently in the same hand and ink as the figures. The over-register of interest on this is $300. For this item see page 61 of scrip register. The total over-register of interest on all the pieces above enumerated is over $1050. In the event it should be proven that the scrip was burned by this register, that is, the amount of interest-bearing scrip stated to be burned upon the schedules was based upon the calculations on this register, the late Treasurer would be liable for the over-register of interest.

Certificate No. 7157 for $500, has been redeemed and marked "entered for 7156 Recorded"; 7156 is also redeemed, hence twice redeemed. This certificate was entered as issued January 17th, 1872, and redeemed April 15th, 1875—nearly three years and three months, which at 5 per cent. will amount to about $81.25, whereas the interest charged is $106.66, difference against the State of $25.41.

Certificate No. 2803 for three dollars and twenty cents ($3.20), issued April 28th, 1871, redeemed June 1st, 1872, about 1 year, 1 month, and 4 days. The interest charged and entered on this $3.20, for this period, was $4.55, whereas it should have been 18 cents. This was 5 per cent. scrip. Interest-bearing certificate No. 830 was redeemed once opposite its own number, and once opposite No. 833. The first, April 20th, 1876, for $10 principal, and $2.41 interest—total, $12.41; and the last on June 1st, 1879, for $10 principal, and $3.96 interest—total, $13.96.

Most of the above instances are dated as occurring in the late Treasurer's administration. In a few there is some doubt about the date of occurrence. The instances are too numerous to mention all here. These amounts of scrip redeemed more than once, as shown by "Exhibit P," and over-calculation of interest are not embraced in our statement.

$26,894.40.

We find that the late Treasurer turned over $26,894.40 in State scrip to the present Treasurer, W. E. Woodruff, jr., in excess of the amounts called for by the Auditor's accounts up to January 12th, 1881. The late Treasurer not being able to account for how it got into the Treasury, for which a memorandum receipt was given. This, we are informed,

was subject to any deductions for errors or other amounts of deficiency that might subsequently be discovered to exist. The present Treasurer informs us that there have been accordingly some "deductions" made for errors and deficiencies found to exist, to the amount of $2076.58, leaving a balance of $24,817.82, that may be applied to reducing his general deficiency. But the information upon this is too vague for us to undertake to say upon what term or terms it should be applied. How this large amount of scrip came into the treasury without being accounted for on any fund remains unexplained.

$120, SWAMP LAND SCRIP.

In the 4th quarter of 1877, Auditor's swamp land warrant No. 3 for $120 (one hundred and twenty dollars) was credited on Fund Ledger page 553 as paid, when upon the same warrant, certificate No. 3 of swamp land scrip was issued to George T. Mahon for $120, of date October 2d, 1877, and noted as receivable in the Helena dtstrict. The late Treasurer is therefore, due the amount of $120 which is charged in our statement.

SCRIP IMPROPERLY BURNED.

We find as per certificate of Board that in the 2d quarter of 1879, there were burned $1548,84 (one thousand five hundred and forty-eight dollars and eighty-four cents) of scrip belonging to the Seminary fund; $1955.57 (one thousand nine hundred and fifty-five dollars and fifty-seven cents) belonging to the Saline fund, and $50,237.23 (fifty thousand, two hundred and thirty-seven dollars and twenty-three cents) belonging to the Permanent School fund, contrary to law. Although improperly destroyed it does not appear that the State has lost in the burning of the Saline, Seminary and Permanent School Scrip, but the amounts should be replaced by a re-issue and invested in some safe interest bearing securities for the benefit of the Permanent School Fund to which they belong. They are not charged in our statements.

AUTHORITY TO DISBURSE.

The Act of March 9th, 1877, page 60, provides: Section 1. "The State Treasurer be and is hereby prohibited from paying any money on any account whatever, except upon warrants or orders from the Auditor." This act has been repeatedly violated since its passage. Section 29, page 15, of the Constitution has also been violated. These requirements should have been strictly enforced.

AUDITOR'S WARRANT NO. 1064.

This warrant was issued in favor of T. J. Churchill for the sum of $100,000 to pay loan from Matthews & Whitaker of St. Louis, negotiated in 1877. Mr. Churchill paid this sum in cash in 2d quarter of 1878, for which payment he was duly credited in said quarter upon account of Sinking fund; see Fund Ledger, page 157. In the 3d quarter of 1878, the Board of Finance, under the general authority given, made settlement with the Treasurer, and gave him a voucher for the $100,000 paid and credited in the previous quarter. Upon this voucher Mr. Churchill obtained from the Auditor warrant No. 1064, and reported it to the Auditor as having been redeemed with currency in the 3d quarter, 1878. See Treasurer's report to Auditor of "Auditor's Warrants redeemed in 3d quarter, 1878."

The Auditor very properly refused to credit him in this quarter, he having been credited for cash paid in previous quarter. The endorsement by the Auditor on the report made to him by the Treasurer is in regard to this warrant—"reported last quarter." This endorsement is incorrect. The warrant was not reported but the payment in cash was reported, and a credit given as above stated.

SCRIP TURNED OVER.

For the scrip turned over to Treasurer Woodruff, by late Treasurer Churchill, we had to rely entirely upon the receipt given by Treasurer Woodruff. The scrip not having been kept separate from the funds subsequently received, and therefore, could not be distinguished, but we were informed by the Treasurer that said scrip was counted two or three times before the receipt was passed, as were also, the other funds receipted for.

TAX DUE COUNTIES.

In turning over the funds belonging to the different counties to the present Treasurer, the amount of county scrip was receipted for in bulk, although it included scrip belonging to and issued by the different counties. It was found that there was too much scrip of some counties received and too little of others, though the aggregate of all would be about the aggregate of what was apportioned to the counties. But the present Treasurer informs us that as some of the counties did not have enough of their own scrip in the Treasury and would not receive script of other counties, the Treasurer had to make up the difference in State scrip, which left a surplus of county scrip in his hands. The

following are the amounts of county scrip on hand and unaccounted for, the amount of scrip of each county being given making a total of $2805.87: Arkansas, $629.75; Ashley, $52.50; Benton, $60.00; Clark, $98.89; Crawford, $8.40; Cross, $283.55; Dorsey, $1262; Drew, $132.44; Franklin, $79.55; Green, $128.07; Howard, $5.52; Izard, $6.25; Independence, $3.70; Jackson, $183.30; Jefferson, $221.03; Johnson, $36.30; Lincoln, $94.71; Miller, $21.61; Marion, $3.44; Mississippi, $26.32; Monroe, $10.53; Ouachita, $93.86; Perry, $14.59; Phillips, $57.36; Poinsett, $499.51; Randolph, $10.19; Woodruff, $13.04; White $18.84.

There is, therefore, a surplus of two thousand, eight hundred and five dollars and eighty-seven cents ($2,805.87) of the County scrip in the treasury, of which there is no evidence as to how it came there, and which the present State Treasurer cannot use.

CERTIFICATE NO. 3343.

Certificate No. 3343 appears issued by stub for $50, on warrant No. 767, but is registered for $100. This is, therefore, an over-register of $50. We have not charged him with this, for we have not found the piece of scrip redeemed, and cannot tell whether it is an error of register of $50, or that the piece was issued for the total of $100. It should be for $50, and if found to be issued for $100, when redeemed, it is an over-issue of $50.

ADDITIONAL CREDITS.

We find, in the Treasury, State scrip to the amount of one hundred and twenty-nine dollars and eighty cents ($129.80), which was redeemed in U. S. Currency, in the second quarter of 1876, under act approved Feb. 22d, 1875, which was not charged up to general revenue; with this amount we have credited him in our statement. In same quarter, the late Treasurer received from Collector Dickson, as State scrip, Auditor's Certifieate for twelve dollars and sixty-four cents ($12.64) in favor of Conway county, on account of "Tax due Counties;" also Auditor's warrant, No. 51, for sixteen dollars and seventy cents ($16.70), and Auditor's warrant, No. 635, for six dollars and thirteen cents ($6.13). These he fails to report redeemed, but we give him credit for the amount in State scrip in our statements, having found the same in the Treasury.

There are other items of credit which are shown and noted in our statements.

SPECIAL INDEBTEDNESS CONTINUED.

In further explanation of the special indebtedness, mentioned above, we will state, so as to make it perfectly plain, that the total amount of appropriations, on this account, was $280,000.

The Auditor's books show this amount of warrants to have been issued, and an excess of $320.08 (three hundred and twenty dollars and eight cents), making $280,320.08 in all.

The Treasurer was authorized to pay the warrants issued up to the appropriation and no more.

The identical warrants over-issued have been paid, therefore the Treasurer is responsible for this. Besides this, the appropriation has been more than exhausted by the Treasurer, which shows that he has issued bonds and certificates and paid out money in excess of the appropriation to the extent of the warrants and certificates and payments over and above the appropriation. In our comments above we have not mentioned a miscalculation in aggregate of warrants made by the Auditor on his books running from No. 585 to 668 inclusive, leaving an unexpended balance of $62.52 (sixty-two dollars and fifty-two cents) on the $80,000 appropropriation.

There is also shown upon the Auditor's record of warrants, No. 1,419½, as issued for $13.86 on the $200,000 appropriation, for which we have allowed, but as it is found not to have been issued he must be charged back with the amount. Having allowed him credit for the full amount of the appropriations, in our statement, he must be charged back with these amounts which increases his indebtedness by that much in first term and in the total amount.

We would refer, in this connection, to the requirements of the law, as set forth in Gantt's Digest, second sub-division of section 2803, and in Act of May 9th, 1874, pages from 30 to 34 inclusive.

REMARKS.

The following two warrants had scrip fully issued upon them, but are not found in the Treasury as vouchers: Warrants Nos. 129 and 130, issued January 30th, 1875, in name of Wilson G. Gray, for $100 (one hundred dollars) each; total $200 (two hundred dollars). These are not charged in our statements, but the amounts should be included in the late Treasurer's liabilities. This amount of $200 (two hundred dollars), also, the $62.52 (sixty-two dollars and fifty-two cents) remaining unexpended of the appropriation of March 4th, 1875, for expenses of militia, etc.,

being an overallowance as heretofore explained and the over-allowance of $13.86 for warrant No. 1,419½, not issued, should be added to the balance shown by statements Nos. 1, 2 and 3, which would make a balance due by the late Treasurer to the State, the counties and the cities of one hundred and thirty-nine thousand, four hundred and four dollars and sixty-five cents ($139,404.65). Statement No. 1 shows the liability of the late Treasurer to be, with the addition of the sum of two hundred and seventy-six dollars and thirty-eight cents ($276.38), as stated above, two hundred and three thousand, eight hundred and seventy-seven dollars and nineteen cents ($203,877.19). Statement No. 2 shows that to account of bonds sold for scrip in second term, an over-plus of one hundred thousand dollars ($100,000) in State scrip was burned. As all the bonds sold for scrip, except forty-five (45) were sold during the first term, the over-plus of scrip destroyed in the second term, we are of the opinion, should be applied as a credit to the account of bonds sold for scrip during first term. The balance due after such credit is given on all accounts, on the first term, is one hundred and three thousand, eight hundred and seventy-seven dollars and nineteen cents ($103,877.19), and on second term twenty-five thousand, six hundred and seventy-six dollars and twenty cents ($25,676.20), and, on the third, nine thousand, eight hundred and fifty-one dollars and twenty-six cents ($9,851.26). See statements Nos. 1, 2 and 3 heretofore given. Total due on the three terms, one hundred and thirty-nine thousand, four hundred and four dollars and sixty-five cents ($139,404.65).

[See Statement No. 4, above.]

If from this amount be deducted twenty four thousand, eight hundred and seventeen dollars and eighty-two cents ($24,817.82), the unappropriated balance of the twenty-six thousand, eight hundred and ninety-four dollars and forty cents ($26,894.40) of scrip turned over by the late Treasurer to Treasurer Woodruff, which is not accounted for on the books and for which only a memorandum receipt was given, there will still remain due by the late Treasurer, upon all accounts, the sum of one hundred and fourteen thousand, five hundred and eighty-six dollars and eighty-three cents ($114,586.83).

REFERENCE.

Reference is made to communications marked "Exhibit R," which are made a part of this report. These communications comprise the correspondence, which ensued upon

our communication of December 24th, 1881, accompanying our statement delivered to late Treasurer Churchill. We also refer to testimony of Hon D. E. Barker, marked "Exhibit W."

There are other important papers filed herewith as a part of this report for reference, but which are not specially marked.

AUDITOR'S OFFICE.

In addition to the foregoing report relating to the Treasurer's accounts, we beg leave to submit some facts in regard to the Auditor's accounts with collectors and insurance companies. While examining the books of the Auditor's office for information in regard to accounts of the late Treasurer, we discovered some irregularities in the settlement of the accounts of collectors. While not having been given authority to investigate the books of the office of the Auditor, further than was necessary in our investigation of the Treasurer's accounts, we deemed it our duty as the standing committee on Auditor's and Treasurer's books to call the attention of the Auditor to these irregularities, which we did on the 22d day of April, 1882, in a communication of said date, addressed to Hon. John Crawford, Auditor, which is herewith filed (by copy) marked "Exhibit S," requesting him to answer in writing, which he did on the 22d day of April, 1882, by communication also filed herewith (by copy) marked "Exhibit T." In said communication, the Auditor promised to have the matter looked into on Monday the 24th of April, 1882, but we are informed that he left the city almost immediately after communicating with us, leaving his deputy, Mr. Arlow Farmin, to explain, which he did on the 29th day of April, 1882. See his communication herewith filed (by copy) marked "Exhibit V." It will be seen from these communications that these accounts are not as they should be. It appears that Auditor John Crawford granted quietuses to T. D. Norris, A. S. Hutchinson and F. C. Gaines without requiring them to first pay over the amounts, due the State, into the State Treasury, as required by law. And in some instances he has failed to enforce the law upon delinquents.

As far as we have been able to ascertain Auditor John Crawford granted acquittances or quietuses to collectors as follows: To T. D. Norris of Ashley county, when he was still due the state one hundred and sixty-nine dollars and seven cents ($169.07); to A. S. Hutchinson, of Howard county, when he was still due $510.97 or more, and to F.

C. Gaines; when he was due $1212.04—Total, one thousand, eight hundred and ninety-two dollars and eight cents ($1892.08).

E. B. Lewis, collector of Crittenden county, also appears to have been indebted to the state in the sum of nineteen thousand, five hundred and fifty-three dollars and eighty-nine cents ($19,553.89.)

We learn that Mr. Crawford compromised with Mr. Lewis in the settlement of this amount, without authority of law, the terms of which compromise we have not been able to ascertain; but from what we *have* ascertained he received from Lewis, in settlement, at least the amount of seven thousand, five hundred and twenty dollars ($7520). Of this, he turned over five thousand dollars ($5000) to the State Treasurer and retained two thousand five hundred and twenty dollars ($2520). There is due from H. B. Robinson collector of Phillips county, D. C. Black, collector of Randolph county and J. E. Thompson colector of Union county one hundred ($100) each—total three hundred dollars ($300). From the above it would appear, that up to this time, there is due the state the amount of sixteen thousand, seven hundred and forty-five dollars and ninety-seven cents ($16,745.97), which should have been paid into the State Treasury.

From the statement in Mr. Arlow Farmin's testimony and communication accompanying this report, it appears, however, that Mr. Crawford aided others in withholding money due the State. From all we can gather Mr. Crawford has collected from collectors, without authority of law, and not turned over to the State, the amount of four thousand four hundred and twelve dollars and eight cents ($4412.08), which includes the amount of $2520 received from Lewis, as above, and the $1892.08 received from Norris, Hutchinson and Gaines, as above, and from insurance companies, on account of fees and taxes, the sum of six thousand, five hundred and forty-three dollars and seven cents ($6543.07), (see the testimony of Mr. J. L. Palmer, a clerk in the Auditor's office, hereto attached), making a total of ten thousand, nine hundred and fifty-five dollars and fifteen cents ($10,955.15), which Auditor Crawford has collected and failed to turn over to the State.

Since we communicated with Auditor Crawford, on April 22d, 1882, he has paid into the Treasury through his deputy, on account of money received from collectors, the total amount of thirteen hundred and fourteen dollars and sixteen cents ($1314.16) and on account of insurance, nine

hundred and eleven dollars and thirty-five cents ($911.35), which amounts were also collected without authority of law.

The Auditor has no authority of law to collect or receive any money other than fees, and no receipts or quietuses of any kind should be given by the Auditor until the money is paid into the Treasury, and when fees are received they should be turned over to the Treasurer in advance of the delivery of the work.

As stated above Auditor Crawfard left the city soon after the receipt of our communication of April 22d. We asked Mr. Presley A. Crawford, his son and a clerk in the Auditor's office, to communicate with his father and request his immediate return. He informs us he did so. Mr. Presley A. Crawford then informed us that he would try to secure the money and pay it into the Treasury, for which we have waited, but which has not been done. In this connection we would call special attention to sections from 2156 to 2161 inclusive and, also, section 2781, of Gantt's Digest,

SUGGESTIONS.

Much time has been necessarily consumed in the investigation. Owing to the confusion existing in both Auditor's and Treasurer's offices the difficulties of our work were greatly increased. We discovered soon after commencing that the books of the two offices agreed almost as if duplicated, while they did not disclose the facts as they should have done. This made it necessary for us to search for all vouchers of which we could get any trace, carefully comparing them with the accounts kept, with the result as shown by the report, We deem it our duty, in submitting our statement of facts as we find them, to suggest to the General Assembly the necessity of a law providing for the investigation of the offices of the several departments of the State Government biennially, and we think it should be done between the first of September next preceding the convening of the General Assembly and the day of convening, so that in case of the re-election of any State officer the Legislature may be fully advised of the condition of his accounts before he is installed into office. Certainly the public interest should be more carefully guarded in this respect, than heretofore. We would also suggest that the Finance Board be discontinued and their duties assigned to the Treasurer, who is the bonded financial officer of the State and upon him devolves the responsibility.

There are many irregularities in the record book of the Finance Board during the two first years of its existence, for

instance in the issue of 30-year bonds, some of the orders for their sale refer to the act of January 18th, 1875, instead of December 23d, 1874. No such act as that of January 18th, 1875 is to be found. Many important orders made by the board are not signed or atttested, and the Finance Board has never kept an account against the Treasurer as required by law. For these errors and omisions of the Finance Board the State Treasurer is not responsible.

We would further call attention to the fact that in the State Treasury are many blank bonds, levee, railroad aid, 30-year or Lougborough and 10-year, which should be destroyed at an early day. There are also about one million dollars in thirty-year bonds, executed and kept to account of sinking fund and for purpose of hypothecation on loans to the state, and also about $80,000 in ten year bonds redeemed, and all of the original so called Holford bonds except one; also the original State and Real Estate Bank bonds for which new bonds have been issued; also funded bonds redeemed, together with many coupons amounting to over four hundred thousand dollars, the greater number of which are not cancelled or defaced in any way to prevent their being again put in circulation as a valid debt against the State; also a large amount of blank interest-bearing scrip bearing the Treasurer's signature, together with many redeemed Auditor's warrants. These should all be scheduled and destroyed, and we would recommend that the General Assembly at its next session cause the same to be done in the presence of a joint committee of both houses.

In this connection, we will state, that no proper schedule has ever been made of scrip burned, as directed by the act of May 28th, 1874. Had this been done the redemption of scrip twice or more and other irregularities might have been detected. Respectfully submitted,

E. D. BOYD, Chairman,
J. B. JUDKINS,
C. E MITCHEL,

Senate Committee on Auditor's and Treasurer's Books.

Attest, GEO. W. CLARK, Clerk.

EVIDENCE TAKEN.

TESTIMONY OF ARLOW FARMIN.

Arlow Farmin being duly sworn, deposeth and saith:

Q. What is your name?

A. Arlow Farmin.

Q. Where do you reside?

A. City of Little Rock, Ark.

Q. How long have you resided in Little Rock?

A Thirty-two years.

Q. What is your occupation?

A. Clerk.

Q. What was your occupation in October, 1875?

A. Chief Clerk in Auditor's office and Deputy Auditor.

Q. Do you know who was State Treasurer in October, 1875?

A. T. J. Churchill.

Q. As Deputy Auditor, did you witness the burning, by said State Treasurer of any certificates of indebtedness of the State known as State scrip upon the account of funding the same in thirty-year State bonds, 6 per cent., in October, 1875?

A, I did.

Q. State the amount burnt in all, so far as you can recollect?

A. I do not recollect the amount.

Q. Was there any burnt, in your presence, on any day, upon the account of funded scrip that you did not certify to?

A. I do not think there was.

Q. Do you remember the aggregate amount burned in your presence upon account of funding in thirty-year 6 per cent. bonds?

A. I do not,

Q. Do you think it would aggregate the amount of

forty-eight thousand dollars in all on account of funding in said bonds?

A. I do not.

ARLOW FARMIN.

Sworn to and subscribed before me in the presence of J. B. Judkins, a member of the committee, on this 5th day of November, 1881.

E. D. BOYD, *Chairman,*
of Sen. Com. on Auditor's and Treasurer's Accounts.

Attest:
GEO. W. CLARK,
Clerk of said committee.

The committee appointed by the Senate to investigate the accounts of Governor Churchill as late Treasurer of the State of Arkansas, met in the Senate Chamber of the Capital, at 9 A.M., January 5th, 1882.

Present: HON. E. D. BOYD, Chairman,
HON. J. B. JUDKINS,
HON. C. E. MITCHEL.

Col. R. A. Howard appeared on behalf of the defendant.
Wat. L. Ormsby sworn as stenographer.

PESTIMONY OF C. E. KIDDER.

Chas. E. Kidder, being duly sworn, testified as follows:
Examined by the Hon. J. B. Judkins.

Q. Will you please examine that paper and state what the nature of it is?—(Paper, indorsed receipt of City Clerk to State Treasurer for cancelled receipts of city indebtedness, marked "A"—Identification.)

A. It is a duplicate copy of receipt given by myself to T. J. Churchill, as State Treasurer, for certain funds then in the city treasury.

Q. You recognize that as being the paper that you gave as the duplicate paper?

A. Yes, sir; the date is April 26th, 1878.

Q. State whether or not that date is correct?

A. Well, to the best of my knowledge and belief of course, because I would not have signed any paper except upon the proper date; we dated it on there at the time it was signed.

Q. State whether or not that is the only receipt that you

have given for those certificates? giving class of certificates mentioned in the receipt.

A. That is the only receipt, of which I have any recollection, sir.

Q. In what capacity did you execute that receipt?

A. As Clerk of the city of Little Rock. In explanation, if permitted, I would state that at that time I found great difficulty in making up my financial statement as to the city's standing in various matters, and I sent to the United States Court and had abstracts made in the same form that papers were filed there of this class, and found that these papers must be in the State Treasury, and on enquiry, found that they were.

Q. Were vouchers furnished for each item there?

A. Yes, sir.

Q. Where are they now?

A. In the safe of the City Clerk.

Q. Do you know whether the Treasurer's cancellation mark is on them?

A. There is no cancellation mark on them to my knowledge.

Col. Howard—Q. By any one?

A. By any one.

TESTIMONY OF H. C. JONES.

H. C. Jones, being duly sworn, testified as follows:

Examination by Mr. Judkins.

Q. State what position you now occupy?

A. City Clerk, in the city of Little Rock.

Q. As such clerk you have the custody of the records of the city, do you not?

A. Yes, sir.

Q. Have you the book, the title of which is Record of Railroad Bank Bond Certificates of Indebtedness for 1870 with you?

A. Yes, sir.

Q. (Referring to the book). That is the book there, is it, that you have in your hand?

A. Yes, sir.

Q. As City Clerk you are custodian of all the records of the city, are you not?

A. Yes, sir.

Q. I ask you, Mr. Jones, if you recognize that paper as being one of the records?—(Paper indorsed, Report of

payment into Treasury of Certificates of Indebetness, Little Rock City, second quarter 1878; third quarter, 1878, marked B. for Indentification.)

Q. (Referring to paper marked A)—It is one of the papers of the city?

A. Yes, sir.

Q, You find that on record, do you?

A. There is no other record of papers except as it appears.

Q. State whether or not you find the vouchers itemized in the statement in the City Treasurer's office?

A. Yes, sir.

Q. They are there?

A. Yes, sir.

Q. Have you compared them?

A. Yes, sir.

Q. And they agree?

A. Yes, sir.

Q. State whether or not those vouchers have the cancellation of the Treasurer?

Col. Howard—Q. Of the Auditor?

Mr. Judkins—We just want to show, in connection the general system of the Treasurer's office.

Witness—Yes, sir, to the best of my knowledge and belief, they are all there.

Q. You have compared them?

A. What is your second statement, sir?

Q. I asked you if the cancellation marks of the Auditor or Treasurer are there?

A. No, sir.

Mr. Howard—Q. No cancellation mark on them?

A. Yes, sir; there is a cancellation mark on them.

Mr. Judkins—Q. Neither of Auditor or Treasurer? (There is a cancellation on them—the date of their reception by the sheriff.)

A. By——the sheriff. Yes, sir; and I think several of them have pencil marks on them.

Q. Interest counted up to date of receipt?

A. Yes, sir.

Q. State whether or not, Mr. Jones, there are any other vouchers than those contained in that (A) on file in your office as being redeemed by the Treasurer of the State of Arkansas?

A. No, sir; not to my knowledge.

Q. You can find no others?

A. No, sir.

Q. State whether or not you find any record of any redemption?

A. Record of redemption?

Q. Yes, sir; whether these now are the city railroad certificates—city railroad certificates?

A. No statement subsequent to this one; no, sir.

Q. What is the date marked on that?

A. Twenty-sixth of April, 1878.

Q. Please compare this (A) with that (B), and state whether any of those vouchers mentioned on that statement have been deposited, according to that receipt, with the city authorities?

A. (Witness compares A. & B): I notice the number of the certificate and the number of the bond here, but I would have to check them all off seriatim, just as I come to them; this is a statement for the second quarter of 1877 (referring to paper.) This is a statement of third quarter of 1878 (referring to paper.)

Q. I see the date below there is April 26th, that the statement is the third quarter, though the date with the receipt was given as in the second quarter, 1878.

A. Well, I will just commence with the first one of them and check them off, and see whether it is on here. (Makes comparison). The first one is certificate four, No. one hundred and seven. There is no bond number to this at all, so I will have to find out what bond that belonged to. The only way I can get at this is by looking at my bond register. (Refers to bond register, and compares statement marked B).

Q. State whether or not you find any of these certificates, that are scheduled on that statement, as having been receipted for in the other one?

A. No sir, I cannot.

Q. There is none there.

A. No sir.

Q. Do you find any of the certificates scheduled on this statement in the City Clerk's office?

A. No, sir.

Q. I ask you then, whether you have seen any of these certificates scheduled on this statement?

Witness. Let me look one minute, sir. (Examines paper marked B.) I just want to satisfy myself whether there is any other than the one bond issued to Peter Hanger.

A. Yes sir.

Q. Which one? Can you point out the particular one that you have seen?

A. I take it to be certificate number five, upon bond number nine.

Q. To whom was that issued?

A. Issued to Peter Hanger.

Q. State whether or not Peter Hanger had more than one certificate issued to him: that is, more than one bond that was cut up into certificates?

A. He had one bond issued to him, number nine. Upon it there were ten certificates issued, commencing at seventy-one and running up to eighty.

Q. Consecutively?

A. Yes, sir.

Q. And you state here that you recognize as having seen recently number five?

A. Yes, sir.

Q. Please state under what circumstances you saw it, Mr. Jones.

A. Certificate number five, on bond nine, was presented to me by John C. Peay.

Q. State whether or not the John C. Peay, you have reference to, is the late Deputy Treasurer of the State of Arkansas under Treasurer Churchill?

A. Yes, sir.

Q. State what you know about that certificate.

A. Well, sir, some time about the latter part of November, Mr. Peay came to my office and offered for sale certificate number five on bond nine of the Memphis & Little Rock R. R. split bond, and I offered to buy it, but I asked him to leave it with me for the purpose of ascertaining its value, going over and see exactly what it was worth, and also as regards its legality. It was perfectly good, had never been cancelled, never been erased, and no marks upon it whatever, sir. He came back afterwards, and I bought it from him.

Q. What became of it afterwards?

A. Transferred it to Mr. Frederick Kramer.

Q. Do you know what Mayor Kramer did with it?

A. Mayor Kramer submitted it to the Auditing Committee—the Finance Committee—and they recommended that bonds be issued on the same.

Q. State whether or not there was a bond issued?

A. Yes, sir.

Q. And now it is outstanding against the city?

A. The bond is; yes, sir.

Q. Upon certificate number five, issued to Peter Hanger?
A. Yes, sir.
Mr. Boyd—Q. What amount was that certificate?
A. One hundred and twenty-eight dollars, sir.
Mr. Judkins—Q. Does this sum include interest on it?
A. Yes, sir.
Q. Do you remember how much?
A. No, sir; I do not, sir. I made a lumping offer to him for it, and transferred it in the same manner.
Q. You don't remember how much interest there was on it!
A. I have forgotten exactly what.
Q. How much did you give for that certificate, Mr. Jones?
A. I think I gave one hundred and twenty dollars.
Q. Are there any other certificates on this paper that you have seen?
A. I would have to check them over again with this record.
Q. Of course we want you to be correct about it, (handing B to witness). I would ask you how many bonds have been issued to D. F. Shall; how many bonds he had split up in certificates?
A. I would just state to you, while I am looking over this book, that it was opened about the middle, or anywheres, and entered it backward and forward. He had no consecutive way of entering the bonds. There is but one bond issued to D. F. Shall.
Q. State the amount of certificates that that was divided into?
A. Divided into ten certificates, sir, of one hundred and twenty-four dollars and fifty cents ($124.50) each.
Q. What bond was it—the number?
A. Number four.
Q. State whether or not the record shows certificates seven and eight to be cancelled?
A. Seven and eight are what is termed audited—first placed in the City Clerk's office, for the purpose of auditing, or recognizing, in one sense you might term it—it was placed in there by what is termed the clerk's receipt of Parker & Worthen, and afterwards turned out.
Q. State whether or not you have recently seen those two certificates—seven and eight—upon bond fifty-seven, issued to David F. Shall?
A. Bond number four?
Q. Bond number four.

A. Yes, sir, I believe I have seen them.
Q. Where, and under what circumstances?
A. They were presented there by Mr. John C. Peay.
Mr. Howard—Q. Presented where?
A. At my desk.
Q. At your office?
A. At my office.
Mr. Judkins—Q. The late Deputy Treasurer under Gen. Churchill?
A. Yes, sir.
Q. For what purpose were they presented?
A. For the purpose of first offering for sale, and then for redemption and re-issuing bonds.
Q. State whether or not he sold them?
A. No, sir.
Q. State whether or not he had them bonded?
A. No, sir; he did not have them bonded.
Q. State what became of them?
A. They were delivered back to Mr. Peay.
Q. State whether you know where those certificates are now?
A. I have no knowledge of them whatever, sir.
Q. You have not seen them since you delivered them to Mr. Peay?
A. No, sir.
Q. I wish you would state what appearance those certificates presented?
A. Well, sir, they were what you might term mutilated bonds.
Q. State how it was done?
A. They had been torn in two several times and pasted together.
Q. State how they were pasted?
A. Pasted by having a piece of blank paper on one-half of them pasted on the back, in this shape, sir, (illustrating) leaving the other side there with the words. I don't know whether it was "Hilb" or "Davis" he was auditing it at that time, sir.
Q. About that paper, that was pasted on the back of it?
A. No, sir; that portion of it was left blank; this was pasted over.
Col. Howard—Q. What portion was left blank?
A. I will just illustrate it, sir, by taking this paper as the bond (illustrating); *there* would be the auditing signatures of the Auditing Committee.
Q. Those were left there?

A. Yes, sir.

Mr. Judkins—Q. State whether or not you could discover that any erasures had been made on those certificates?

A. Yes; that was my conclusion, after I had particularly examined them; not at first, though, I did not.

Q. Whereabouts was the erasure located on that?

A. It was located on this side, sir, (illustrating)—this side of the bond, taking this to be the bond folded up; there was the Auditing Committees' names, and there was the apparent erasure; that is, an erasure that could be seen if you examined it by the light.

Q. Could you discover what the words erased were—any trace of them?

A. No, sir.

Q. State whether or not those certificates were presented to the Finance Committee for investigation?

A. Yes, sir.

Q. State whether or not that Finance Committee filed their report?

A. Yes, sir.

Q. State whether or not you have the original report?

A. I had it on file. I delivered it to Mr. Kirst, Chairman of the Finance Committee, at his request, sir.

Paper referred to marked "C," for identification, endorsed, Report of Finance Committee on the petitions of John C. Peay, offering to fund certain certificates, December 6, 1881. Council adopted report of Committee.

(Signed) "H. C. JONES, Clerk."

It is agreed that a certified copy of the foregoing paper, to be furnished by Mr. Jones, shall be received by the Committee, and stand in place of paper marked "C," being a copy of City Council Record "H," p. 378.

Q. I ask you, Mr. Jones, whether there was more than one bond divided into certificates for the Merchants' National Bank?

A. (Referring to book). This record shows four bonds.

Q. Issued to the Merchants' National Bank?

A. Yes, sir; bond 24, bond 55, bond 56 and bond 57.

Q. I ask you if certificate No. 4, on bond 57, has been redeemed by the city authorities?

A. No, sir.

Q. I ask you if you have seen that certificate No. 4, on bond 57, recently?

A. Yes, sir.

Q. State under what circumstance you saw it?

A. Certificate No. 4, on bond 57 was presented to me by Major John C. Peay.

Q. In what capacity—as a private individual?

A. Yes, sir.

Q What did he request be done with it?

A. He desired to have it cancelled, and to be issued in bonds; at least presented it there for the purpose of selling it first, and then for the purpose of sending it to the Auditor and having it cancelled and re-issued.

Q. To whom did he wish the bond issued?

A. Well, I think he stated he had some party who was interested in the southern portion of the State.

Q. And that was certificate No. 4, on bond 57.

A. Yes, sir.

Q. State how many times that certificate was presented, if you remember.

A. Well, I do not think it was ever presented but once; I had it in my possession several times; I think I handed it back to Major Peay, one time; I am not sure about that, sir; at least I took possession of them and presented them to the Auditing Committee, or to the Finance Committee.

Q. Do you know where they are now?

A. No, sir.

Q. I think you stated that Major Peay took them away?

A. Took them off; yes, sir.

Q. State the condition of that certificate No. 4 of bond 57.

A. It had a mutilated appearance in the same manner as the other two that I previously described.

Q. Had been torn in two?

A. Yes, sir.

Q. And pasted with a piece of paper?

A. Yes, sir.

Q. Leaving the entry of their having been presented for auditing, you don't know now, I understand you to say, where they are?

A. No, sir, I do not.

Q. Do you know they are not in the city treasury?

A. No, sir, they are not there, sir.

Q. You will please state out of what fund these city certificates were payable?

A. I am not sufficiently versed in that part to give you a satisfactory answer. I know what it ought to be. I believe there has been a fund specially set apart for the purpose of redemption. I am not certain about that, sir.

Q. You do not understand then what it is that is de-

posited with the State Treasurer for the purpose of redeeming city indebtedness.

A. No, sir.

Q. It is not usual to pay the city funds into the State Treasury, is it?

A. No, Sir.

Q. Then the fund that is paid in there is for some specific purpose, is it?

A. Yes, sir.

Q. (Referring to A.) I see marked here, Mr. Jones, some items amounting to $1233.10 and ask you if the vouchers for those items are in the city treasury?

A. Yes, sir, they all are; to the best of my knowledge they are all there. I have not gone over them as carefully as I would have done but—(Interrupting)

Q. What are the nature of those certificates?

A. Some of them are upon bank note paper; this article of $5.00 is Arkansas State money, and some of those called city bonds are printed on bank note paper.

Q. The item of $1333.00?

A. Yes, sir, a portion of them, and then a portion have what are termed receipts that were issued way back in Katterson's time for salary. They all represented value at that time, sir.

Q. State whether or not you know what fund that was payable out of?

A. No, sir, I do not, I am not sufficiently versed in that.

Q. Do you remember whether or not these certificates were made receivable for taxes?

A. No, sir; I do not sir; I have understood that they have been paid in for that purpose.

Q. But you do not know whether they stated on their face receivable for certain taxes or taxes generally?

A. No, sir.

CROSS-EXAMINED BY COL. HOWARD.

Q. Were these certificates that were presented by Mr. Peay to you, presented about the same time?

A. All three, yes, sir.

Q. All at the same time?

A. Yes, sir.

Q. Only three?

A. There were four in all; one accepted and three rejected.

Q. That one was at a different time?

A. Yes, sir; previous to the rejection.

MR. KRAMER'S TESTIMONY.

Frederick Kramer being duly sworn testified as follows:

Examined by Mr. Judkins—Q. State whether or not you have recently seen certificate No 5, bond No. 9, issued to Peter Hanger.

A. Yes, sir.

Q. State, Mr. Kramer, what you may know about that certificate.

A. Well, all I know about it is, about November Mr. Jones the city clerk, told me that John Peay needed money, and he wanted to sell one of those bonds, and he wanted to know if I would like to buy it. I said all right, how much do you want for it? I think he told me $120,00 or $130.00. I know I gave my check for $130.00 to Mr. Jones. I said: Now Mr. Jones, before buying you go and see if they are correct; if they are not cancelled in our books it is all right. He showed me that certificate, and it was just as it came from the bank—no endorsement on it; I took it; I had some other scrip, it amounted to $300.00 all together, and I handed it in to the council with a reference to the Finance Committee to get a bond for it.

Q. Do you remember how much interest had accumulated on that?

A. I do not know any more; I think we counted about 75 cents.

Q. Do you know what the amount of that certificate was—the principal?

A. (Referring to paper) I think it was $128.00.

Q. Have you the interest calculated upon it there?

A. No, I have not got any interest on it; $128.00.

Q. Was the principal of it?

A. Yes, sir; I didn't pay much attention to it at all.

Q. Do you remember the date of it?

A. No, I can't recollect; don't know for sure; it was issued in favor of Peter Hanger; I know that.

Q. What did you do with that certificate, Mr. Kramer?

A. I turned it over to the Finance Committee; never saw it any more after they had and approved it.

Q. The city Finance Committee?

A. Yes sir. They approved it and I got a bond for it.

Q. That amount then is still outstanding against the city?

A. The bond is; yes, sir, as it was clear on our books and there was no mark on it at all; I saw it was good.

Q. Did Major John C. Peay ever come to you the second time?

A. No, sir, I never had any conversation with Maj. Peay, at all.

Q. He never offered you any other certificates?

A. No, sir.

Q. I believe you said you bought that one?

A. Mr. Jones, two or three weeks after that, offered me three more, which Major Peay left there and wanted to sell. After I looked at them, I said, "I don't like the looks of those certificates; I think there is something wrong." They were pasted, and when I held them against the light I could see something had been erased.

Q. Was that paper pasted over that erasure, or not?

A. Over the erasure; yes, sir.

Q. The paper was pasted on the bond over the erasure?

A. You could see by holding it to the light that there was some red ink—I don't know what it was—I could not make it out.

Q. Did they appear to have been torn in two?

A. Yes, sir.

Q. And the paper was pasted partially over the torn place?

A. Yes. sir.

Q. So as to cover the erasures that had been made on it?

A. I took them over to Mr. Parker—those three.

Q. Do you remember the number of those three certificates?

A. No, sir. I only know there were two of the David Shall and one for the Merchants National Bank.

Q. In examining those certificates could you determine what had been erased off of them?

A. No, sir; it was red ink; that was all I could make out. I took them to Mr. Ed. Parker, and he looked at them. I was thinking if they were right we ought to issue bonds for them.

Q. Look at those items (referring to A), and state whether or not that class of certificates are receivable for taxes; whether they ever were receivable for taxes?

A. We did receive them so long as their money was about 60 cents; and those certificates were always worth from 50 to 60 cents.

Q. Were they receivable for taxes?

A. For general taxes; yes, sir; not for any others.

Q. State what disposition you made of them in the matter of debt against the city?

A. The general tax had to go back to the City Treasurer—whatever was taken in I gave to the City Treasurer.

Q. I ask you now, for what account these railroad certificates were receivable for taxes?

A. For general taxes.

Q. For what years—Do you know?

A. So long as they paid them in; I think for 1877 to 1876, they didn't pay them any more in.

Q. Were they made receivable for certain years, or not?

A. No; any one could pay them in for his general taxes.

Q. I believe you are Mayor of the city of Little Rock?

A. Yes, sir.

Q. Do you understand what city funds are made payable into the State treasury?

A. The city coupons.

Q. Any thing else?

A. No, sir; that is all.

Q. That is a specific fund set apart for a certain purpose?

A. The city limited tax of 1877 of two mills to pay the interest on our city bonds—twenty-years bonds—*that* went into the State Treasury, and the coupons were redeemed in the State Treasury.

Q. State why it was paid into the State Treasury?

A. Because that is the law. The State can——

Q. (Interruption). The law in regard to what class of indebtedness against the city?

A. What is registered by the State.

Q. State whether or not the law requires that the bonds upon which there is interest to be paid shall be registered in the Auditor's office?

A. Yes, sir; otherwise you can't get any interest on them.

Q. State whether or not you know that the bonds upon which these certificates were issued are registered in the Auditor's office?

A. I couldn't. That goes back to May, 1873. I do not know anything about that—whether it is registered or not.

By Col, Howard—*Q.* Were any of those coupons cancelled?

A. No. We had no coupons at that time, 1873.

Q. These are what we call the city money?

A. I couldn't tell you.

Q. What I meant was, were these railroad certificates ever registered, or not? Were the bonds registered?

A. I think the original bonds were registered before

they put them up—in 1871. We put them in ten pieces—each bond.

Q. The original bond?

A. Was registered; yes, sir.

Q. In case the original bond was registered, that would be receivable?

A. Yes, sir.

Q. Do you know whether or not these certificates were receivable for interest on the public debt of the city?

A. I know that there was no other tax levied except to pay the coupons, and then the general taxes; all those certificates were receivable for general taxes; that is what they say on them.

Q. Not for specific taxes at all?

A. No, sir; general taxes.

TESTIMONY OF MICHAEL KIRST.

Michael Kirst, being duly sworn, testified as follows:

Examined by Mr. Judkins—*Q.* State what position you now hold, if any.

A. I am a member of the City Council.

Q. State whether you hold any position under the City Council?

A. I am holding several committee positions; among others, chairman of the Finance Committee.

Q. State whether or not, as such chairman of the Finance Committee, has been presented to you certificates Nos. 7 and 8, bond 57. Bond 4, I think it is—D. F. Shall.

A. (Referring to see). There was presented to the Finance Committee by order of the Council, and acted upon by the Finance Committee, on December 2d, 1881, three certificates, commonly known as split bonds of the Memphis and Little Rock Railroad, numbering 4, 7 and 8, for the respective amounts of $107.00, $124.50, and the third one, of $124.50—No. 4 on bond 57, and Nos. 7 and 8, on bond No. 4. They were issued on the 1st day of January, 1871.

Q. To whom?

A. That I didn't take the memorandum of.

Q. State whether or not, that paper you hold in your hand—the one presented here by Mr. Jones—is the original report of that committee?

A. It is.

Q. State whether or not that report contains the facts in regard to those certificates?

A. It does in every particular.

Q. State who presented those certificates to you?

A. They were presented to us by the Clerk, with an application accompanying the petition to the Council to have bonds issued for them, was signed by John C. Peay.

Q. Do you know whether or not that John C. Peay was the recent late Deputy Treasurer under Gen. Churchill?

A. Such was the belief of myself and the Finance Committee at that time.

EVIDENCE OF MR. FARMIN.

Arlow Farmin, being duly sworn, testified as follows;

Examined by Mr. Judkins: Q. State what position you now hold, if any.

A. I am Deputy Auditor of the State.

Q. As such, you have the custody of the records of the Auditor's office?

A. Yes, sir.

Q. State whether or not you have in your possession the Register of the City Bonds of the City of Little Rock.

A. Yes, sir; I have a register of the bonds that are registered in the Auditor's office. I have a record of them here; it is a record of the Auditor's office.

Q. I wish you would turn there and examine as to bonds numbers four and fifty-seven of the City Railroads, the Memphis and Little Rock.

A. (Having examined the record), I have it, sir.

Q. State whether or not bond number four is registered there?

A. Bond number four does not appear to be registered.

Q. It does not?

A. It does not. (Witness: let me examine the record, and I will see if I can find anything more about it.) Bond number four is not registered, and bond number fifty-seven does not appear to be registered.

Q. Is bond number fifty-six registered?

A. It is not.

Q. 55? A. No, sir.

Q. 24? A. No, sir.

Q. No. 18? A. No, sir.

Q. No. 2?. A. Number two is not.

Q. 19? A. 19 is not.

Q. 26? A. 26 is not.

Q. 32? A. No, sir.

Q. No 1? A. It is not.

Q. 15? A. Number fifteen is not.
Q Is No. 30 registered? A. No, sir.
Q. No. 9? A. No, sir.
Q. No. 59? A. No, sir.
Q. No. 11? A. No, sir.
Q. No. 62? A. No, sir, it is not.

Q. State whether you recognize that as a paper of the Auditor's office? (handing witness paper marked "B").

A. Yes, sir; that is a paper of the Auditor's office; it belongs in the room I stay in; it is a voucher to the Treasurer's account.

Q. State whether or not you know anything about the vouchers that are stated on that paper!

A. I do not. Mr. West has charge of the vouchers—hold on; let me see what these are; (examines "B"). No, sir; I don't recollect of ever seeing that paper before.

Q. Do not know anything about the vouchers?

A. No, sir, I do not.

Cross examination by Col. Howard:

Q. You say you never saw this paper before, I believe?

A. I have no recollection of ever seeing it before; that belongs to Mr. West's department, properly, and I don't know that I ever expected to see it.

Q. Is there any particular mark upon that paper by which you recognize it as a paper of the Auditor's office?

A. That writing I am very positive is Maj. West's, (referring to endorsement).

Q. Do you know what that letter stands for, as a general thing in the Auditor's office?

A. "E" stands for entered.

Q. That is a letter used in the Auditor's office?

A. Yes sir, it is put on all the vouchers.

TESTIMONY OF GEORGE W. CLARK.

George W. Clark, being duly sworn, testified as follows:

Examined by Mr. Judkins—Q. Please examine that and see if you recognize it, (handing witness paper marked "B.")

A. Yes, sir; I recognize the paper.

Q. State where you first saw it?

A. I obtained it, together with other vouchers and papers, from the Auditor's office.

Q. In what capacity did you obtain it?

A. While acting as clerk to the Senate Committee on the Auditor's and Treasurer's accounts.

Q. You got that paper from the Auditor's office?

A. Yes, sir.

Q. It was on file, I suppose, among other papers?

A. Yes, sir; amongst the papers of that quarter; it is endorsed here, "Third quarter, 1878." Among the receipts and other papers pertaining to that quarter, this paper was found.

TESTIMONY OF GEORGE WEST.

George West, being duly sworn, testified as follows:

Examined by Mr. Judkins—Q. State your given name, Mr. West?

A. George.

Q. State whether or not you recognize that paper as being a paper that belongs to the Auditor's office—(handing witness paper marked "B").

A. I do, sir; my writing is on the back of it.

Q. By what mark do you particularly recognize it?

A. By the endorsement in my hand-writing, and the "third quarter, 1878," my mark as being entered on the books.

Q. What mark is that?

A. "E."

Q. That is the letter used in the Auditor's office for the purpose of designating whether or not papers have been entered?

A. Yes, sir.

Q. State whether or not you know anything about those vouchers on there; what became of them; whether they are in the auditor's office or not?

A. This is a statement returned by the Treasurer, and from which I made the entry upon my books. That is all I know about it, sir.

Q. State whether you ever saw those vouchers or not?

A. Sir?

Q. Did you ever see those vouchers?

A. No, sir; I never saw anything but this.

Q. Do you remember what entry you made on your book?

A. If I had my books here I could show it. It is made in the third quarter of 1878. I can go and get it very soon (witness gets book referred to).

Q. I ask you, Mr. West, whether you are custodian of the vouchers that were turned into the Auditor's office, under the law requiring certain vouchers cancelled—for in-

stance bonds and coupons and certificates, whether you are the custodian of that class of vouchers.

A. No, sir. Mr. Farmin is the custodian of that class of vouchers. I only had control of and entered the Treasurer's receipts as they were filed from time to time.

Q. Without regard to the vouchers?

A. Including the vouchers whenever coupons or bonds, State or county, were taken in there, I made an entry, and Mr. Farmin took charge of them, entered them upon the books, and gave the Treasurer a receipt for them.

Q. Did you enter that on the books in detail, or did you just enter the aggregate amount of it?

A. That I cannot tell until I see the books.

Q. Have you that entry on the books as it shows there in full?

A. I can't tell until I look at it, whether I entered it in full or in detail (referring to book). Here I find on the 28th day of June, entered up to the debit of the Treasurer, on account of city interest fund, "Received from Rottaken, Sheriff of Pulaski county, $2163.62, in city clerk's certificates for interest." That is the amount there. That entry was in the second quarter, and then the credit to the Treasurer was entered up in the third quarter, "Little Rock city clerk's certificate of interest, filed with the Auditor, to be cancelled, $2163.62." They were not filed with me.

Q. You gave him a credit upon that statement without any accompanying vouchers?

A. Without any accompanying vouchers.

Q. The vouchers were not filed with you?

A. No, sir.

Q. They were not filed in the Auditor's office?

A. I do not know whether they were filed in the Auditor's office. They were not filed with me.

By Mr. Boyd—Q. Are you the proper person to receive the vouchers?

A. I was not. Mr. Farmin had charge of those things, and made the entries. They were not filed with me at all.

By Mr. Judkins—Q. I wish you would look and see if you can find there in the second quarter of 1878 that statement of ten thousand, four hundred and odd dollars (handing witness paper marked "A").

A. Well, I can only tell by comparing this with that original statement there.

Q. This is a different one. Look on there and see if there is a credit of about that amount for the second quarter.

A. No, sir; there is no credit of that amount; it may consist of part of it. This credit is $2163.62, and that is the amount of the debit over these $2163.62.

Q. I want to find where Gen. Churchill was credited with that amount. He should have been whether he was or not. He was on his own and to this amount here.

A. (Interrupting). Well I don't know anything about that. That never passed through my hands.

Q. Is there any item now which corresponds with this amount?

A. Well, there is $1291, that is Little Rock city bond coupons redeemed in currency, which I think they paid in the second quarter.

Q. It was not paid there the third quarter?

A. Well, here is the only entry in the third quarter on city interest account, $1291. in currency—Little Rock city coupons redeemed in currency—and, then, this Little Rock city clerk's certificate of interest.

Q. That is the only entry in the third quarter. Is there any entry in the second quarter?

A. I will see. (Refers to book). Here is the Treasurer credited by coupons of Little Rock city bonds redeemed in currency $1122, and another entry $4544. (referring to another book) here is the third quarter, 1879.

Q. See what amount of city certificates were marked there as credited?

A. City interest funds to the credit of the Treasurer—Helena paid to me $160 in State scrip—

Little Rock, Chas. E. Kidder.....	$ 1.53
City Indebtedness.....	10,608.59
State scrip.....	4.10

Q. And this receipt shows that they turned over $10,-454.94 city certificates.

A. You will find on file among the papers, I reckon, the statement from the Treasurer that he had paid to Kidder so much—that amount $10,000, there is where I got it; I got it from the statement of the Treasurer.

Q. That was in certificates?

A. Well it was a statement from the Treasurer that he he paid Kidder so much.

Q. I mean that the payment was made in City certificates?

A. He paid; place Little Rock; to whom paid, C. E. Kidder; and that is the amount of the funds which was paid in—currency, $1.53, city indebtedness $10,608.59,

State scrip $4.10, You have these among the papers here on file—all my vouchers that I have.

TESTIMONY OF JOHN C. PEAY.

John C. Peay being duly sworn testified as follows:

Examined by Col. Howard—Q. Please state what you know in regard to that paper (handing witness a paper marked "B").

A. Mr. Rottaken's deputy paid that money to me and I put the paper on file. It was those certificates and some other matters. I don't recollect; I didn't open the safe to put it in there; I just put it in the file. The next day it was placed in the safe and by some means or other it got mixed with some old papers that were in there. Some time afterwards—I do not know how long it remained there, probably three months—they were among some old envelopes and general memorandums of scrip and currency, in different counties, by the side of the safe. When I came to adjust the city accounts I found that missing, and I looked through the safe, and all the boxes and memorandums of of the city money everywhere, and I couldn't find them. I then bought up certificates to cover that amount and more, and replaced it in the city fund; and the the city fund now is over the amount. Gen. Churchill has paid to the city over the amount that was put in the State Treasury, and that certificate of receipt of Mr. Kidder's, when it is found, will show that fact.

Q. Is that the paper you have reference to? ("B")

A. Yes, sir; you wont find those certificates in here, at all, sir.

Q. The certificate you have spoken of?

A. Yes, sir.

Q. This is the voucher? ("B")

A. Yes, sir, that is all correct.

Q. I wish you would add that amount, Major, and see what the grand total is of all those items? (Handing paper marked "A" to witness).

Witness. There were various city funds that were in there. I do not remember the amount.

A. (Having made calculations), $12,760.51. My recollection of it is that it is $70.00 or $80.00 over what is due the city from the State Treasury.

Q. These certificates that were sent in to the Auditor's office to be cancelled, do you know what became of them?

A. No, sir? I do not. They would not receive them in the Auditor's office at all—none of these evidences of debt

on the part of the city if they were not registered there; they would not have anything to do with them; that is the reason I turned them over to Mr. Kidder; the Auditor would not take cognizance of them at all.

Q. Those you see are marked as filed by the Auditor to be cancelled?

A. They never were filed with the Auditor, sir.

Q. Mr. Jones says they were not on that list—these are not?

A. They were never paid in to me. They were never paid into the State Treasury.

Adjourned, on motion, at 12:15, P. M. to meet again at 2 P. M.

Met at 2 P. M. and adjourned so as to give Major Peay time for examining books and accounts, till 8 A. M. January, 6th, 1882.

EXHIBIT "A." TO TESTIMONY OF CHARLES E. KIDDER AND H. C. JONES.

Received of T. J. Churchill, State Treasurer, the following *redeemed* city indebtedness:

CERTIFICATES of Indebtedness to M. & L. R. R. R.

Envelope No.	DATE.	Number.	Amount.	Interest on same. To.	Interest on same. Amount.	Total.
				1877.		
...2....	January 1, 1871.....	.4..	$ 121 00	April 20.	$ 61 00	$ 182 00
...2. ..	December 1, 1870.....	.4..	106 41	April 20.	54 36	160 77
...2....	December 1, 1870	.4..	106 41	April 20.	54 36	160 77
...2....	December 1, 1870.....	.4..	106 41	April 20.	54 36	160 77
...2....	December 1, 1870.....	.4..	127 41	April 20.	65 07	192 48
.. 2....	December 1, 1870.....	.4..	106 41	April 20.	54 36	160 77
...2....	December 1, 1870.....	.4..	106 41	April 20.	54 36	160 77
..2....	December 1, 1870.....	.4..	107 00	April 20.	53 93	160 93
...2....	December 1, 1870.....	.4..	106 41	April 20.	54 36	160 77
...2 ...	January 1, 1871	.5..	142 00	April 20.	71 60	213 60
...2....	January 1, 1871.....	.5..	130 91	April 20.	67 16	198 07
...2....	January 1, 1871.....	.5..	121 00	April 20.	61 00	182 00
...2....	December 1, 1870....	6..	130 91	April 20.	67 21	198 12
...2....	January 1, 1871..... .	.6..	124 50	April 20.	62 80	187 30
...2....	January 1, 1871.....	.6..	131 50	April 20.	66 30	197 80
...2....	January 1, 1871	.6..	142 00	April 20.	71 60	213 60
...2....	January 1, 1871...	.7..	128 00	April 20.	64 53	192 53
4 and 5	December 1, 1870.....	.7..	130 91	April 20.	66 92	197 83
4 and 5	December 1, 1870.....	.7..	127 41	April 20.	65 13	192 54
...6....	January 1, 1871	.3..	107 00	....	45 41	152 41
...6....	January 1, 1871.....	.3..	107 00	.....	45 41	152 41
...6 ...	January 1, 1871.....	.4..	107 00	....	45 41	152 41
...6....	January 1, 1871.....	.4..	107 00	.....	45 41	152 41
...6....	January 1, 1871...	.4..	107 00	.....	45 41	152 41
...6....	January 1, 1871..... ...	.6..	107 00	.....	45 41	152 41
...7....	December 1, 1870.....	4..	106 41	.....	45 87	152 28
...7....	December 1, 1870.....	4..	106 41	....	45 87	152 28
...7....	December 1, 1870	.4..	106 41	.....	45 87	152 28
...7....	December 1, 1870.....	.4..	106 41	.....	45 87	152 28
...7....	December 1, 1870.....	.4..	137 95	.....	59 48	197 43
...7....	December 1, 1870.....	.4..	137 95	.....	59 48	197 43
...7....	December 1, 1870.....	.4..	137 95	.....	59 48	197 43
...7....	December 1, 1870.....	.4..	137 95	.....	59 48	197 43
...7....	December 1, 1870.....	.5..	109 91	.....	48 30	158 21
...7 ...	December 1, 1870.....	.5...	106 41	.....	45 87	152 28
...7....	December 1, 1870.....	.6..	106 41	.....	45 87	152 28
...7 ...	December 1, 1870.....	.6..	106 41	.....	45 87	152 28
...7....	December 1, 1870.....	.6	106 41	..... .	45 87	152 28
...8...	December 1, 1870.....	.4..	106 41	. .....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870	.5..	106 41	....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	....	36 75	143 16
...8...	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8 ...	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8 ...	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8 ...	December 1, 1870.....	.5..	106 41	....	36 75	143 16
...8....	December 1, 1870.....	.5..	106 41	.....	36 75	143 16
...8....	December 1, 1870	.5..	106 41	....	36 75	143 16
...8....	December 1, 1870	.5..	127 41	.....	44 03	171 44
...8 . .	December 1, 1870.....	.5..	109 91	.....	38 14	148 05
...9....	January 1, 1871.....	.5..	107 00	.....	28 07	135 07

EXHIBIT "A." TO TESTIMONY OF CHARLES E. KIDDER AND H. C. JONES—CONTINUED.

CERTIFCATES of Indebtedness to M. & L. R. R. R.

Envelope No.	DATE.	Number.	Amount.	Interest on same. To.	Interest on same. Amount.	Total.
...9....	January 1, 1871.....	.5..	$ 107 00	.....	$ 28 07	$ 135 07
...9....	January 1, 1871.....	.5..	107 00	.....	28 07	135 07
...9....	January 1, 1871.....	.5..	107 00	.....	28 07	135 07
...9 ...	January 1, 1871.....	.5..	107 00	.....	28 07	135 07
.. 9....	January 1, 1871.....	.5..	107 00	.....	28 07	135 07
.9....	January 1, 1871.....	.5..	124 50	.....	32 65	157 15
..9....	January 1, 1871	.5..	124 50	.....	32 65	157 15
...9....	January 1, 1871.....	.5..	131 50	.....	34 62	166 12
			$ 7,420 38		$ 3,034 56	$10,454 94

City Certificates of Indebtedness on Bank Note Paper, etc.

DATE.	Number.	Amount.
May 10, 1873	08288	$ 5 00
October 1, 1872.....	01431	5 00
July 30, 1873.....	06336	2 00
July 30, 1873.....	03965	1 00
March 8, 1873....	314	40 00
October 4, 1872.....	20	60 00
February 18, 1873.....	6	54 00
March 8, 1873.....	42	275 00
August 30, 1871.....	43	40 00
February 1, 1873.....	436	111 10
February 1, 1873.....	437	200 00
February 1, 1873.....	438	200 00
March 8, 1873.....	313	40 00
		$ 1,033 10

Interest Coupons—Bond dated September 5, 1875, No. 378—Coupon 1... ..... $11 00
State Scrip 5 00
Order refunding taxes for 1870-71-72-73..... ..... 1 53

CHARLES E. KIDDER,
City Clerk.

LITTLE ROCK, ARK., April 26, 1878.

[DUPLICATE.]

EXHIBIT "B." TO H. C. JONES' TESTIMONY.

LITTLE ROCK City Clerk's Certificates paid into State Treasury, Second Quarter, 1878, on account of City Interest Fund for Revenue of 1877, by H. H. Rottaken, Collector of Pulaski County, viz:

Date.	To Whom Issued.	No. Certificate.	Principal.	Interest.	Total Amount.
January 1, 1871...	Daniel Ringo.....	4	$107 00	$62 50	$169 50
January 1, 1871...	Merchants National Bank.....	4	107 00	62 53	169 53
December 1, 1870	W. H. Gaines.....	4	106 41	62 19	168 60
December 1, 1870	Geo. C. Watkins.....	4	106 41	62 19	168 60
January 1, 1871...	Peter Hanger.....	5	128 00	74 55	202 55
January 1, 1871...	Peter Hanger.....	6	128 00	72 36	200 36
December 1, 1870	B. C. Trapnall.....	6	109 91	65 80	175 71
December 1, 1870	B. C. Trapnall.....	6	109 91	65 80	175 71
December 1, 1871	William B. Wait.....	7	107 00	62 50	169 50
December 1, 1871	David F. Shall.....	7	124 50	72 73	197 23
December 1, 1871	David F. Shall.....	8	124 50	72 48	196 98
December 1, 1870	John W. Rison.....	8	106 41	62 94	169 35
	Total.....	....	$1,365 05	$798 57	$2,163 62

T. J. CHURCHILL, Treasurer.

BY JOHN C. PEAY, Deputy Treasurer.

EXHIBIT "C." TO TESTIMONY OF H. C. JONES.

LITTLE ROCK, ARK., January 5, 1882.

To Honorable City Council:

We, your Committee on Finance, would respectfully report that in the matter of John C. Peay offering certain Memphis and Little Rock certificates, numbering 4, 7, 8, for their respective amounts, $107.00, $124.50, $124.50—No. 4 on bond 57, and 7 and 8 on bond No. 4—all issued on the 1st day of January, 1871, we decline to recommend the issuing of bonds therefor, for the reason that your Committee, after careful examination, believe that the same have already been cancelled, and the cancellation obliterated, as the said bear evidences of mutilation.

Respectfully submitted,

(Signed) MICHÆL KIRST,
E. REICHARDT,
N. KUPFERLE,
Finance Committee.

I, H. C. Jones, City Clerk of the City of Little Rock, Ark., do hereby certify that the above is a true and exact copy of Report of Finance Committee, as above set forth, and presented to City Council December 6, 1881, and now on file in my office.

Witness my hand and official seal of my office, this date, January 5, 1882.

[SEAL.]

H. C. JONES, City Clerk.

EXHIBIT B., to Report.

The Senate Committee on Auditor's and Treasurer's Accounts, met this 17th of January, 1882, at 8 a.m., pursuant to adjournment.

Present: Senator Boyd, Chairman, and Senators Judkins and Mitchel.

Andrew J. Smith, a witness, produced on the part of General Churchill, being duly sworn, testified:

The Chair inquired whether Gen. Churchill desired to proceed in the absence of his counsel, Col. Howard and Gen. Newton.

Gen. Churchill stated that he did desire to go on, as the testimony of witness was in regard to a particular transaction.

Examined by Mr. Judkins:

Q. You have examined the statement there in regard to the scrip said to have been paid by the Treasurer to the members of the General Assembly, have you not? A. Yes, sir.

Q. Will you please state what you know about that transaction of March, 1875? A. I don't know how to commence; what is it you want?

Q. It is in regard to the $20,744.06. A. That scrip was redeemed with currency by me as Deputy Treasurer.

Q. State what became of the scrip? A. All the scrip remained in the Treasury when I left there.

Q. State what condition it was in? A. Put up in a package with the endorsement on it: "Treasury warrants redeemed with currency" or something to that effect.

Q. You left that package there? A. Yes, sir.

Q. State whether or not that scrip was cancelled. A. The scrip was punched. What do you mean by cancelled?

Q. Well, whatever marks the Treasurer used to deface scrip so as to prevent its passing again? A. The scrip was endorsed by the parties from whom it was received. Then it was punched. I don't recollect whether there was anything written on the face of it or not; I am not positive about that.

Q. You don't know what became of that scrip afterwards? A. No, sir.

Q. Were you acting in the capacity of Deputy Treasurer at that time? A. Yes, sir.

Q. You kept the books; you were the principal? A. Yes, sir; I was the first.

Q. State whether or not you ever entered a charge against Gen. Churchill for that scrip. A. I entered a credit.

Q. State whether or not you ever made any entry upon the books against Gen. Churchill for that $20,000? A. I didn't make the charge against him; I credited him.

Q. I understand you credited him with currency paid out, for scrip received in? A. Yes, sir; and the scrip remained there as the voucher for the currency he paid out.

Q. You don't know anything further about it, I presume? A. No, sir.

By Gen. Churchill:

Q. Did you not consider, after the punching and registering of this scrip, that it was cancelled to all intents and purposes—that is, that you considered it cancelled? A. Well, it was received there, and could not be paid out again for any purpose at all.

Q. That identical scrip? A. Yes, sir.

By Mr. Judkins:

Q. In regard to the $10 item, Mr. Smith, on this memorandum book; state what you know about that entry? A. I made that entry.

Q. I wish you would read it. A. The entry is "Received for currency from James Mackey, $170; short $10." This package lacked $10 of amounting to $170.

Q. Which was short, the currency or the scrip? A. The scrip.

Q. You state he made it good afterwards? A. Yes, sir; it was made up by Gen. Churchill.

Q. Is there any record of that? A. No, sir, not that I know of.

Q. There is no record on entry showing that Gen. Churchill ever paid it? A. I didn't make any particular entry of it, but still the scrip was replaced by Gen. Churchill.

Q. I want to ask you whether I, as a member of the Legislature, got a portion of that currency paid for the scrip redeemed. A. As an individual?

Q. As an individual? A. Yes, sir.

Q. You state that I got a portion of it on that scrip? A. You got the currency on the scrip.

Gen. Churchill [to Mr. Judkins]: Did you draw your currency on a warrant or scrip?

Mr. Judkins: I think I drew it on a warrant.

Q. I speak of this identical transaction—this present $20,000. You remember there was $40,000 paid to members of the General Assembly and State officers?

Witness: I don't recollect whether you were a member.

Mr. Judkins: I was a member. I drew some of the warrants, but not on this charge.

Witness: I don't recollect.

Gen. Churchill: The books would show.

Mr. Judkins: Major Smith was the man that should show it.

Witness: I don't recollect whether you were. It was all drawn except by two members, Loughborough and a man that I don't recollect the name of, from Yell county.

A. Yes, it was scrip, $170.

Q. Was it all in one piece? A. Yes, sir.

Q. Do you know whether I drew it or not? A. I don't recollect whether you drew it or not, or whether it was drawn for you; it had your signature there.

Q. Is there any way to determine that? A. You might if you could find the scrip.

No other witness being ready, the committee adjourned at 5 p.m., to meet to-morrow at 8 a.m.

LITTLE ROCK, ARK., January 18, 1882.

The Committee met pursuant to adjournment.

Present: Senator Boyd, Chairman, Senator Mitchel and Senator Judkins.

Col. Howard and Gen. Newton appeared on behalf of Gen. Churchill.

TESTIMONY OF C. T. WALKER.

C. T. Walker, being duly sworn, testified as follows:

Examined by Mr. Judkins.

Q. State what position you now hold—what your occupation is?

A. Cashier of the German Bank, Little Rock.

Q. State how long you have been so?

A. Since its organization, in April, 1875.

Q. You have continued so since that time?

A. Yes, sir.

Q. State whether or not the State of Arkansas, at any time, ever made a loan from the German Bank?

A. It did.

Q. State all that you may know about that loan?

A. On the 3d of July, 1877, they made a loan of us for $30,000, to pay interest on bonds, $20,000 of which—(interrupting). What time was that?

A. That was made on thirty days' time.

Q. State whether or not the State paid back the loan at the time it was due?

A. It did not.

Q. State what arrangements were made afterwards in regard to it?

A. On the 8th of August, 1877, following, they renewed the loan, and included in it some warrants—made a loan for thirty days of $36,300.

Q. State whether that included any Auditor's warrants?

A. Yes, sir.

Q. How many Auditor's warrants?

A. That embraced some warrants; I can't tell you the exact amount until I look them up; it will take some little time to do that. We had a list of all those warrants—of all we handled, and kept it till about a year ago, when we tore it up.

Q. State whether or not you now have a list of those warrants anywhere?

A. I will have to get it from the record.

Q. You have a record?

A. Yes, sir. Running hurriedly over the book, I find some $5,110 of them—just running it over to-day. That may embrace all the warrants in that loan. The difference may have been the interest included for time past on the $30,000.

Q. You can tell by examining?

A. Yes, sir; I will have to look at our records and see what that difference is. There are three or four books, and I will have to look through them, in case one part is entered in one book, and another in another book, according to what it is—interest, discount, bills receivable, etc. They all have different books to record them in. That is the reason I couldn't bring the books up with me; because there are several of them, and it is a pretty big load.

Q. You say you have a list of warrants with you. Have you compared it with your books?

A. Yes, sir.

Q. So far as you went?

A. Yes, sir; so far as I had gone up to the time I started up here.

Q. You had taken the numbers, had you?

A. I didn't take the numbers; I have got the amounts.

By Gen. Newton—Q. Do you mean the list of the warrants that were included in the renewal?

A. Of the note; yes, sir. I do not know whether we have the Auditor's numbers of the warrants or not.

By Mr. Judkins—Q. Is there any mark upon those warrants?

A. Yes; they have our numbers on them.

Q. You once made a statement of this, didn't you?

A. Which?

Q. Of these warrants?

A. Yes, sir.

Q. I wish you would examine that, and see if that is the statement that you made? (Handing witness paper).

A. (Examining paper). It seems the Auditor's numbers are with it, from this list.

By Col. Howard—Q. Have you compared it?

A. No; I just suppose. I see some numbers on the margin here. This list, I think, was made from warrants that I looked over in the Treasurer's office.

Mr. Judkins—I expect you had better get the book, Mr. Walker, and we will let you make a statement from that.

Witness—I can study that out in a little while. I have forgotten now what that was made for. (To Mr. Judkins). Have you the warrants that compare with this?

Mr. Judkins—Yes, sir; they are here.

Witness—If I could take a memorandum of those it would facilitate me very much, because I could turn right to them.

Mr. Judkins—We prefer that you get the numbers of the warrants and the amounts from your books, in order that there may be no misunderstanding about it; and then you may select the warrants out of the package that they are in here. We want to identify the warrants as being the same warrants upon another statement here; and I would prefer you to examine your books.

Witness—That would take a good while to do that.

Col. Howard—Why not give us these warrants?

Witness—If I have the warrants to take our numbers off, I can turn right to them. Our numbers are on them all, and I can take our numbers off of them and then turn right to them and show the record of it, if they want to see that afterwards. If they were on our books, in consecutive order, we could find them, but they are just scattered among other entries of various sorts.

Mr. Judkins—(Handing witness bundle of papers) Here are the warrants. (Witness examines warrants and takes memorandum thereof).

By Gen. Newton: Q. How many warrants are there?

A. Fifteen. I have just taken my numbers off of those, and I will get the amounts from my books to see if they correspond with the warrants.

By Mr. Judkins: Q. I wish you would read those numbers off in order that the clerk may take them down.

A. My numbers? (Reads) 3476—

Q.—(Interrupting). State whether or not that comprehends the amount of warrants for which the note was given?

A. Well, I can't state that until I look at my books.

Mr. Judkins—All right, compare it with your book.

Witness—You just want to take the numbers that I have taken off of these warrants.

Gen. Newton—Those are your numbers?

Q. Give your numbers?

A. "3476, 3294, 3288, 3287, 3051, 3383, 3401, 3468." Two of those numbers embrace several warrants together, of which I can get the amounts off of the book, also—numbers 3383 and 3468; 3383 embraces seven warrants, and 3468 embraces two warrants.

Q. That is nine warrants then in those two numbers?

A. Yes, sir; the two numbers embrace nine small warrants.

Q. State whether or not there was ever any other transaction between the German Savings' Bank and the State of Arkansas in regard to the redemption of warrants.

Col. Howard (Interrupting)—In this transaction.

Q. In connection with this, it is just something of the same kind. I want him to compare them.

A. There is more warrants than these, because this amount of warrants wont make enough in amount.

Q. Wont make how much? Do you mean wont make the $6000.00?

A. No, sir.

Q. State in regard to the other transaction and redemption of warrants, if you know how much was redeemed by the Treasurer for the German Savings' Bank, and in what manner they were paid—the money was paid for redemption.

A. I can't give the amounts. They were redeemed at various times; different amounts, both in currency and exchange.

Q. I ask you in regard to a particular sum of $7074.31, if you have any recollection of that transaction?

A. Yes, sir; that was given for warrants.

Q. Please state the entire transaction?

A. I will get the exact amount of the warrants and bring it down. I think there was then a few dollars difference,

probably $10.00 or $12.00, given in warrants, and the balance in money, according to my recollection. I can get a list of the warrants.

Q. Can you get the numbers of those warrants from your books?

A. Yes, sir, I think I can.

Q. You have the numbers? You can identify them?

A. Yes; I will have to hunt up the date of the drafts, and then what I gave in payment for them on that day.

Q. Do you remember whether there was one or more drafts?

A. One draft for that amount.

Mr. Judkins—I expect we had better defer this examination till tomorrow, for Mr. Walker to get those warrants.

Adjourned, to-morrow, January 19, 1882, at 2:30 P. M.

LITTLE ROCK, ARK., January 19, 1882.

The Committee met pursuant to adjournment.

Appearances: Senator Boyd, Chairman; Senator Mitchel and Senator Judkins.

For Gen. Churchill: Col. Howard and Gen. Newton.

TESTIMONY OF JOHN PARHAM.

John Parham, being duly sworn, testified as follows:

Examined by Gen. Newton.

Q. I want to call your attention to this item: "Third quarter, 1879, paid Treasurer St. Francis county, without Auditor's certificate, $350.00." I wish you to state to the Committee what you know about the payment of that.

A Really, I don't know, General, anything about that. I would have to—I will state this: that I frequently came here with orders from the Treasurer of our county, and made settlements with the Treasurer for what was due to St. Francis county; and on one occasion—I do not remember, my impression is it was a larger amount than this—Major Peay turned over the funds to me and said that he would get the Auditors' warrant.

Q. You don't recollect the amount?

A. No, sir; I left a receipt for it, and I took it home and turned it over to the Treasurer of the county and took his receipt for it.

Q. You do not know whether that was, at that time, the third quarter of 1879?

A. No, sir; I couldn't be positive.

Q. You would have to get the receipt first?

A. Yes, sir.

Q. You can state here, now, the circumstances under which it was paid to you; that the payment was made?

A. That was one amount. I am under the impression that it was a larger amount than that; I do not remember the amount; my impression was that it was a larger amount.

Q. You can state what you know of the circumstances under which it was paid; how Mr. Peay happened to pay it to you?

A. I know that I called there at one time and was in a hurry to go home; I didn't want to wait to go and get a warrant from the Auditor; and Major Peay told me that he would get a warrant for it, and just turned the funds over to me and I receipted for it.

Q. You paid it over to the Treasurer of St. Francis county?

A. Yes, sir; and took his receipt. My receipt is in the Treasurer's office, and Major Woodruff has that receipt.

Q. You were in a hurry to go home, I believe?

A. Yes, sir.

Q. And instead of detaining you here, Major Peay made the payment and told you he would get the warrant for it.

A. Yes, sir; that was it.

Q. That money finally went into the treasury of St. Francis county.

A. Yes, sir; the amount I got out.

Gen. Newton—I ask that we be allowed to produce that receipt in this connection.

[Permission to do so granted by the chair.]

Cross-examined by Mr. Judkins—Q. The transaction that you speak of, Mr. Parham, was the transaction you have heretofore spoken to me about, is it not, in regard to a payment made to you without a warrant and a payment made by you to the County Treasurer, who afterwards, on reference to his books, found that he had given the receipt?

A. Yes, sir; and I will state here, in this connection, that the Treasurer of St. Francis county collected that money twice; that the money was paid over to me without a warrant; and that when Major Woodruff went into the office he found a fund there due St. Francis county, and there was no warrant in the Auditor's office for it, and he certified down to the County Court that there was a certain amount due St. Francis county, and Mr. Taylor, Deputy Collector, came up here and drew that amount of money, and when

my attention was called to it, I said, "This thing has been paid once," and I produced a receipt, showed it to the Treasurer, and then I required him to certify to the fact, and there is a letter in the Treasurer's hands now certifying to that effect.

Q. I understand you to say, Mr. Parham, that you gave the Treasurer a receipt for that amount of money?

A. Yes, sir.

Q. Which Treasurer?

A. Major Peay.

Q. Did I understand you to say that Mr. Woodruff has since shown you the receipt?

A. He has got the receipt.

Q. Could you get that receipt from Mr. Woodruff; produce it?

A. He has got it; it is in the Treasurer's office.

Q. I would like to get the receipt in order to identify it and show that this transaction is not the same $350.

A. That was my impression.

Q. (Producing receipt, which is handed to witness). I wish you would state whether or not that is the receipt you gave to the State Treasurer for the scrip that you turned over to the County Judge of your county, for which he gave you a receipt? [Paper referred to marked "D" for identification.]

A. Yes, sir; that is the one.

Q. How much is that receipt for?

A. $651.89.

Re-direct, by General Newton—Q. (Referring to another paper). This receipt is dated August 5, 1879. I wish you would state whether that is a receipt that you gave the Treasurer and what the amount of it is. (Paper referred to marked "E," for identified.)

A. Yes, sir; that is my receipt.

Q. What is the amount of it?

A. $350.00

Q. Isn't there a receipt there—add those two amounts together—for seven hundred and some odd dollars?

Mr. Judkins—$351.98.

Gen. Newton—This is $350.00,

Mr. Judkins—It makes $701.98.

Q. I would like to call your attention to one matter that will probably refresh your memory, and you will be able to explain to the committee more fully the transaction that you had with the Deputy Treasurer. Do you remember that there was a sum of $350.00 in scrip belonging to the

county of St. Francis, which was alleged to have been barred; that is to say, it had not been presented within the time provided for in the order of the County, and that you stated to Major Peay that you thought you could get the county to accept it, and that thereupon you carried it down and gave this receipt for it, of $350.00?

A. Yes, sir; and I am under the impression that the county had that scrip cancelled.

Q. But that they accepted it?

A. Yes, sir; accepted it and cancelled it.

Q. And did you take a receipt for it?

A. Yes, sir; I think I did, sir. I never got anything of that sort without an order from the County Treasurer. I always gave to the Treasurer the County Treasurer's order before I received the money. I would tell the County Treasurer that there was a certain amount of money here belonging to the county and he would give me an order for it.

Q. This $350.00 was money that he refused to receive because he alleged it was barred?

A. My impression was that that scrip was barred; that there was some of that scrip in Major Peay's hands. My impression was that I took that scrip, but didn't give a receipt for it. I may have given a receipt for it, but I don't recollect. That is my signature, sir, but really I don't——

Q. That is the evidence of the $350.00 that was included in this statement here. I only wanted to get at the facts as far as your recollection now would reach?

A. Well, sir; there was some scrip that I know the county would not recognize, and I brought it back to Col. Peay.

Q. Do you recollect anything about what you did with this particular $350.00?

A. No, sir; I do not recollect.

Q. Do you recollect whether, on your return, you turned this $350.00 over?

A. No, sir; I do not. My memory is that that was the scrip that the County Court rejected, and I bought it back. If I gave a receipt for it, I don't know it.

Re-cross by Mr. Judkins—Q. You had no warrant?

A. I don't recollect.

Q. State whether or not you had an order from the County Court.

A. I never got a dollar without an order from the County Court. I always stated the amount that was here, and ordered the Treasurer to draw it, and then the Treas-

urer would give me an order for it, and I was authorized to sign his name.

[It is agreed that an affidavit made by the witness, on his return home, will be accepted as evidence, in regard to the scrip referred to by the committee.]

The Witness—If the Court accepted it, I gave it to the Treasurer and took his receipt for it. Maj. Peay may remember that I brought some back, and told him that they would not receive it.

Maj. Peay—Maj. Parham did present it to the County Treasurer, and he refused to receive it, but subsequently he did receive it, and you took his receipt for it. You either told me or wrote to me about it.

The Witness—Didn't I bring some back to you?

Maj. Peay—No, sir; it was not returned. I told you to hold it, or arrange with the County Treasurer to hold it, as it would be in the Treasury for all time to come, just like in some other cases: Benton county and Dallas county. They never called for the scrip.

The Witness—I know I took a lot down that the county would not recognize, and afterwards brought it back.

EXHIBIT "D." TO TESTIMONY OF JOHN PARHAM.

STATE TREASURER'S OFFICE,
LITTLE ROCK, ARKANSAS, September 18, 1879.

Received from T. J. Churchill, Treasurer of the State of Arkansas, six hundred and fifty-one 98-100 dollars ($651.98), St Francis county scrip, on account of sales of land by Commissioner of State Lands.

For which amount I am to file with said Treasurer, Auditor's warrant.

J. H. THOMPSON,
Treasurer of St. Francis County.
By JOHN PARHAM.

EXHIBIT "E." TO TESTIMONY OF JOHN PARHAM.

STATE TREASURER'S OFFICE,
LITTLE ROCK, ARKANSAS, August 5, 1879.

Received from T. J. Churchill, State Treasurer, three hundred and fifty dollars ($350.00), St. Francis county scrip, being amount in State treasury, belonging to said county, received for redemption and sale of lands by the Commissioner of State Lands, and paid into State treasury prior to October, 1878.

J. H. THOMPSON,
Treasurer of St. Francis County.
By JOHN PARHAM.

CREED T. WALKER'S EXAMINATION RESUMED.

By Mr. Judkins—Q. I believe you stated yesterday evening that the State of Arkansas negotiated a loan with the German Savings Bank, of which you are cashier. Please state how much the note was for that was given by the State?

A. The first note was given for $30,000.00. That was for thirty days. It ran a little over thirty days, and it was renewed and one given for $36,300.00, in which was included some warrants.

Q. How much did the note amount to, for thirty-six thousand and something? Do you remember how much it was when it was paid off? A. When the note was paid off?

Q. Yes, sir. A. It was paid off in three installments.

Q. Do you remember the amount of the note—the aggregate interest and principal? A. No, sir; but I can find that out and let you know. I didn't look at that. I understood that you wanted to know what warrants were.

Q. State Mr. Walker, what was the value of the warrants included in that note.

[Witness refers to memorandum].

By Col. Howard—Q. Can you state what was paid in the note upon those warrants? A. What was paid?

Q. Yes, sir. A. There were some warrants that we collected in money or exchange, and some that were included in that note. There is the list, separate, of the warrants that were included in that note.

By Mr. Judkins—Q. How much was the amount of the warrants that were included in that note?

A. I will tell you in one moment. In the note for $36-300.00 were included $7,045.21.

Q. In Auditor's warrants? A. Yes, sir.

Q. Seven thousand? A. $7,045.21—I don't mean seven; I am mistaken about that. I made an error again.

[Makes calculation]. $5.970.87.

Q. $5,970.87. A. Yes, sir; in warrants.

Q. How much was the original amount of the note, $30,000, did you state? A. Yes, sir.

Q. And was interest calculated on them to make up the balance of the $36,300?

A. There was $300.00, which was interest. It was renewed.

Q. $300.00 interest? A. Yes, sir; it was renewed for thirty days, and that $300.00 was the interest on $36,000.00.

Q. I want you to substract the amount of interest, $300.00 from the principal of the note, and then take thirty from that, which would give the amount of the warrants there was to be paid on.

The Witness—I called those figures wrong just now. The figures are $5.970.91, instead of $5,970.87, just a difference of three cents.

Q. Have you a list of the numbers of those warrants so that you can identify them?

A. I have the numbers—the Auditor's numbers—of most of them; there are a few that I have not; they all have the numbers of the bank on them.

Q. I wish you would examine those warrants and see if any of those are the warrants referred to. (Handing witness bundle of warrants).

(Witness examines warrants).

A. (Referring to 15 warrants, Auditor's Nos. 1106, 1350, 1446, 1445, 1330, 1358, 1397, 1359, 1357, 1375, 1378, 1379, 1452, 1421, 1339) None of those were included in the note except a portion of this one, (referring to warrant 1452 for $1648.00) $858.12 of that $1648.00 was included.

Q. I ask you if any of these were included in that note? (Handing another bundle of warrants to witness.)

A. That is a portion of the warrants that the notes were given for.

Q. They are not all here?

A. No. sir.

The witness then designated the following warrants as, included in the note according to his memorandum.

The number here given being the Auditor's number:

1448	May 23, 1877	Arkansas Gazette	$ 55.00
1463	May 31, 1877	J. L. Palmer	100.00
1494	June 1, 1877	Adams & Blocher	4.50
1498	June 2, 1877	Adams & Blocher	26.66
1510	June 2, 1877	same	5.70
1511	June 2, 1877	same	1.28
1490	May 31, 1877	same	15.00
1504	June 2, 1877	same	161.09
1505	June 2, 1877	same	2.85
1506	June 2, 1877	same	7.76
1507	June 2, 1877	same	15.30
1508	June 2, 1877	same	11.50
1509	June 2, 1877	same	103.41
1500	June 2, 1877	same	293.08
1499	June 2, 1877	same	129.25
1497	June 2, 1877	same	26.66

1496..	June 2, 1877.....	same	21.75
1503..	June 2, 1877.....	same	508.10
1501..	June 2, 1877.....	same	541.22
1502..	June 2, 1877.....	same	657.93
1491..	June 2, 1877.....	same	9.00
1485..	May 31, 1877.....	Ark. inst. for the blind	495.85
1608..	June 29, 1877.....	Adams & Blocher....	19.74
1610..	June 29, 1877.....	same	19.74
1611..	June 29, 1877.....	same	22.59
1615..	June 29, 1877.....	same	32.07
1612..	June 29, 1877.....	same	13.26
1616..	June 29, 1877.....	same	1.90
1614..	June 29, 1877.....	same	25.50
1613..	June 29, 1877.....	same	19.00
1609..	June 29, 1877.....	same	22 59
1444..	May 23, 1877.....	Givens & Waddell....	7.50
1683..	July 2, 1877.....	Adams & Blocher....	22.80
1685..	July 2, 1877.....	same	28.50
1684..	July 2, 1877.....	same	19.95
1682..	July 2, 1877.....	same	14.25
1686..	July 2, 1877.....	same	4.99
1488..	May 31, 1877.....	Robert Myers.....	3.00
1479..	May 31, 1877.....	T. P. Brashears....	100.00
1432..	May 21, 1877.....	H. A. Jones.....	25.00
1483..	May 31, 1877.....	Robt. W. Brown.....	20.00
1459..	May 28, 1877.....	T. A. Fuller.....	8.50
1455..	May 26, 1877.....	J. W. Calloway.....	65.05
1465..	May 31, 1877.....	Robert Meyers.....	20.00
1342..	April 30, 1877.....	J. J. Beavers.....	100.00
1385..	May 3, 1877.....	Robert Davis.....	6.00
1366..	May 1, 1877.....	Robert Davis.....	60.00
1512..	June 2, 1877.....	Thos. Cavanagh.....	78.00
1271..	April 9, 1877.....	F. T. Vaughn.....	100.00
1425..	May 19, 1877.....	Samuel Peete.....	60.00
1307..	April 19, 1877.....	J. W. Calloway.....	65.12
886..	March 8, 1877.....	Wm. M. Davidson....	50.00
1261..	April 9, 1877.....	J. L. Abernathy....	100.00
1487..	May 31, 1877.....	L. A. Pindall.....	100.00
1592..	June 23, 1877.....	R. H. Cubley.....	200.00
1351..	April 30, 1877.....	W. J. Joblin.....	125.00
1377..	May 3, 1877.....	J. M. Pomeroy.....	200.00
1474..	May 31, 1877.....	J. J. Beavers.....	100.00
1460..	May 30, 1877.....	John A. Gose.....	1000.00
573..	Feb. 22, 1877.....	W. G. Jenkins.....	134.15

Q. State whether or not you found the warrants?

A. Yes, sir; I found the warrants embraced in the note.

Q. I wish you would compare those warrants with this statement,("Schedule of Auditor's warrants redeemed at the State Treasury during the third quarter of 1878, signed by T. J. Churchill, by John C. Peay, D. T.") and see whether you find any of them on that statement?

(Witness checks off warrants on statement with blue pen-pencil).

A. I find all these warrants on that list.

Q. I wish you would please state the aggregate amount of that list, Mr. Walker?

A. You mean the footing of this. (Indicating.)

Q. The aggregate amount that is footed up?

A. $312,029.71.

Q. What is the amount of currency?

A. $312.029.71. "Revenue, U. S. C."

Q. I ask you, Mr. Walker, whether they were redeemed in currency or State scrip?

A. Yes, sir they are in that column.

Q. In the currency column?

A. Yes, sir.

Q. I wish you would examine and see if there is not a warrant of about $100,000.00 which has been stricken off that list which would reduce the amount below $312,000.00

A. Yes, sir; it says "total amount paid in $212,029.71," which makes a difference in the footing of $100,000.00?

Q. $212.029.71?

A. Yes, sir.

Q. I believe that is in the third quarter of 1878?

A. Third quarter, 1878.

Q. Here is what is purported to be a copy of that note. I wish you would examine it, and see if you can tell the exact amount at the time the note was paid. I have submitted it to Gen. Newton, and he has consented that you examine that in place of going after the note. [Handing witness book]?

A. Yes, sir; that is my recollection of the note; it agrees with it exactly.

Q. And the payments on it too?

A. The endorsements on it are as follows:

"Paid December 31, 1877, on principal ...$15,537.90.
"Also, interest to date..... 1,462.10.

"Total..... .....17,000.00
"Paid April 23, 1878.....$12,000.00
"Paid in full July 1st. 1878.

"C. T. WALKER, Cashier."

Yes, sir; that is right. Those are the entries, according to our books, with the exception of that interest matter.

Q. I would ask you how much the total amount of the first payment was there? A. The first payment?

Q. Yes, the total amount, principal and interest.

A. $17,000, with interest.

Q. I ask you, Mr. Walker, if *that* warrant (No. 2465) is even date with that payment, and of the same amount?

A. Yes, sir; the number is 2465 and $17,000, payable out of General Revenue is all it says, "money borrowed, payable out of General Revenue." There is the Treasurer's stamp, (indicating). Can you tell, Mr, Walker, what the remaining balance was at the time that was paid, including this payment, including the second payment, and the balance that was paid after the second payment?

A. Not including interest?

Q. Including the interest. A. You mean up to—

Q. Up to the date of the last payment—the payment in full.

Gen. Newton—There was an intermediate payment.

Mr. Judkins—I told him to include that in it.

A. It would be about $21,576.87. It may not be exactly; I have run over it hurriedly here.

Q. $21,576.87? About that much—I don't know—

Q. You don't know? A. I don't know; I didn't figure it very carefully; I can figure it exactly.

Q. I would rather you would figure it exactly. A. $21,591.60 is about the amount. Hardly any two persons, without taking time, would make exactly the same calculation.

Q. What is the whole amount put together—all three? A. I can tell it exactly by reference to our books; that is, the amount collected. We doubtless collected just the amount specified in that warrant. According to this calculation I made, the whole amount would be $21,591.60. There is somewhere a difference of $2.00 between the two calculations. I went over it hurriedly, and I might have made a mistake of $2.00.

Q. You can tell exactly the amount? A. Yes, I can get that in a few minutes.

Q. Now, in regard to the other transaction of the redemption of warrants (concerning which you testified yesterday) by the State Treasurer, from the German Savings Bank, I wish you would state the amounts of those warrants that were redeemed, if you have them.

A. The amount of the warrants that we had redeemed, altogether?

Q. The amount that was redeemed in the transaction which you spoke of yesterday, of seven thousand and some odd dollars. I wish you would state the exact amount of that transaction.

A. Well; $6,000 of that was redeemed at one time. He gave us a draft on the 12th of July, for $6,000, for which we gave him warrants.

Q. Did he give you another draft? A. He gave us another draft on the 9th of August.

Q. How much was that draft for?

A. $1,074.31.

Q. The two aggregated $7,074.31.

A. Yes, sir.

Q. Can you identify those warrants for which those drafts were given?

A. I can for the $6000.00; I can't for the $1,074.31. We gave him warrants and a matured note of $30,000.00, and interest $300.00, and $29.10 in currency—making $37,074.31; and we took for that a note for $36,300.00, and a draft for $1,074.31.

Q. Those warrants were delivered at the time the others were included in the note?

A. Yes, and we had the draft too that was used at the same time returned, or gave them that in settlement of the thousand dollar draft.

Q. Can you identify those warrants of $1,074.31?

A. No, sir; that is included in that list of warrants that I have been going over here.

Q. How much did that aggregate—that list that you went over?

A. $5970.90

Q. Can you identify the warrants as to the other $6000.00?

A. Yes, sir; I have a list of those.

Q. I wish you would look over those, and see if there are any of them in that?

Col. Howard—I don't think he understands you, sir.

The Witness—Yes, he wants to get the draft transactions separated, as I understand it; they included the $1074 and the $6000.00. I had forgotten yesterday that the $7000.00 was given to me in two drafts, but I recollect now the whole transaction. I went to Gen. Churchill and told him I would like to have some New York exchange, and he told me he had a small balance at Latham, Alexander & Co.'s,

and he said I will let you have $6000.00, and I will ask Major Peay to send you a statement, and he gave me a draft for $6000.00; and a short time afterwards I gave these warrants for the $6000.00; and then, for the $1074.31 balance, he got a statement showing he had a balance there of $1074.31, and he gave me that; and in taking this other note that whole transaction was included: You see they were nearly a month a part—one on the 11th of August, and the other on the 12th of July. A part of those warrants was included in the note—$858.12 of it. [Being part of Auditor's warrant 1452, for $1648.00.] We couldn't make the exact amount.

Q. What was the other part of this paid in?

A. Included in that $6000.00. We just took enough out of this to make the exact amount. I gave major Peay a memorandum receipt for it, and when the other matter was settled, I took up the receipt and gave him up the warrant. That list and the amount $789.88 makes the $6000.00.

Q. If you have the time I would like you to compare *those* warrants with this statement and see if you include those warrants in that [handing witness bundle of fifteen warrants]?

The warrants referred to are all those formerly referred to as bearing bank numbers 3476, 3294, 3288, 3287, 3051, 3283, 3401, 3468 and are as follows:

1106	Mar. 22, 1877	J. F. Griffin & Sons	$ 551 19
1350	Apr. 30, 1877	Ark. Inst. for the blind	495 85
1446	May 23, 1877	Little Rock Gas Co	71 50
1445	May 23, 1877	same	71 50
1330	Apr. 30, 1877	J. L. Palmer	100 00
1358	May 1, 1877	Adams & Blocher	171 00
1397	May 9, 1877	Arkansas Gazette	49 50
1359	May 1, I877	same	40 00
1357	May 1, 1877	same	27 00
1375	May 3, 1877	same	91 00
1378	May 3, 1877	same	11 50
1379	May 3, 1877	same	9 00
1452	May 26, 1877	Adams & Blocher	1648 00
1421	May 17, 1877	same	521 08
1339	Apr. 30, 1877	John A. Gose	3000 00

A. Yes, sir; I find these all on this list.

Q. You find all those warrants in that statement as having been redeemed in the third quarter of 1878?

A. Yes, sir; that is what the endorsement says on the back of it.

Adjourned till to-morrow, Jan. 20, 1882, at 2:30, P. M.

LITTLE ROCK, ARK., January 20, 1882.

Committee met pursuant to adjournment.

Appearances: Senator Boyd, Chairman, Senator Mitchel and Senator Judkins.

For Gen. Churchill: Col. Howard and Gen. Newton.

Examination of C. T. Walker resumed.

By Mr. Judkins—Q. You can go on now and explain the matter, as it appears from your books, without any further questioning about it?

A. Well; that is as I have already done by this memorandum that I made out here, (referring to memorandum which he holds in his hand), giving the settlement. I would like to take a little further search in our books. Just hastily going over them to-day, I have not found anything different, and I think that is a correct statement. Still, I would like to be sure in reference to it. And then, in reference to that matter you asked me yesterday evening—to get the exact amount by our books—the last amount that was to include the $12,000.

Q. What is that amount?

A. $21,589.04.

Q. The other amount was how much?

A. $17,000.00; making $38,589.04.

Q. This is the exact amount that you were paid?

A. Yes, sir; that is the amount that appears on our books.

Q. How much do those warrants amount to, Mr. Walker? Do you know the exact amount of the warrants that you identified yesterday?

A. Altogether?

Q. Yes, sir?

A. Altogether, there is $13,045.21.

Q. I would ask you, Mr. Walker, whether or not, at the time you delivered those warrants, there was any currency paid on the warrants to the Treasurer?

A. As well as I could gather from our books, I think there was a small amount—$29.10.

Q. Please add that $29.10 to the other, and see what it makes?

A. Well, it ought—

Q. That amount comes out of the aggregate amount of warrants?

A. These warrants don't foot up exactly $13,045.21.

Q. I see that you got drafts and notes for $13,074 and some odd cents?

A. $13,045.21 and $29.10 would be $13,074.31.

Q. Then that much cash was given to make those drafts correct?

A. Yes, sir.

Q. I think you identified all those warrants yesterday evening?

A. Yes, sir; I checked them off on that memorandum.

Adjourned to to-morrow, January 21, 1882.

STATE OF ARKANSAS, }
COUNTY OF PULASKI. } ss.

Wat. L. Ormsby being duly affirmed, deposes and says: That the foregoing is a true and correct and complete copy of my stenographic minutes of the testimony, before the Senate Committee on Treasurer's and Auditor's Accounts, of Charles E. Kidder, H. C. Jones, Frederick Kramer, Michæl Kirst, Arlow Farmin, Geo. W. Clark, Geo. West, John C. Peay, Andrew J. Smith, C. T. Walker and John Parham, as reported by me on the 4th, 17th, 18th, 19th and 20th days of January, to the best of my knowledge, information and belief.

WAT. L. ORMSBY.

Sworn to before me, this 6th day of February, 1882.

E. D. BOYD, Chairman,
Senate Com. on Auditor's and Treasurer's Books.

TESTIMONY OF ARCHIBALD NIVEN.

Mr. Archibald Niven, being duly sworn, deposes and says:

I live at Pine Bluff, in Jefferson, county, Arkansas. I occupy the office of County Clerk of Jefferson county; I am the custodian of the records pertaining to county matters. I find a record in my office of bonds issued by Jefferson county, and I have that book containing the record; it

is the book I hold in my hand; its title is "Bond Register of Jefferson County," and is book "A." There is no other bond register in Jefferson county, to my knowledge; I know of no other. This book contains a record of bonds issued on August 1st, 1873. This record shows the date the bonds became due. Statement marked Exhibit A to this testimony contains the numbers of certain bonds, as shown by the records, to have been issued on the first of August, 1873, and due the first of August, 1876, and bearing 8 per cent. interest. There is no evidence on the record that these bonds have been redeemed. I will call off the contents of exhibit A, so as to embody it in my testimony.

214–267—EXHIBIT A.

DATE OF ISSUE AUGUST 1, 1873, DUE IN THREE YEARS—DATE OF REGISTRATION, APRIL 15, 1878.

No. of Bonds.		Date Redeemed by State Treasurer.	
324	$25.00	April 29, 1878	found on Register.
325	34.16	" "	"
336	48.00	" "	"
346	50.00	" "	"
239	50.00	" "	"
242	50.00	" "	"
244	50,00	" "	"
245	50.00	" "	"
246	50.00	" "	"
252	50.00	" "	"
257	50.00	" "	"
287	25.00	" "	"
288	25,00	" "	"
290	25.00	" "	"

These bonds were issued for "funding scrip." I think suit has been brought on these bonds in the United States Court, though I do not know.

There was a judgment, I think, in the United States Court, in favor of W. P. Grace on some of the Jefferson county bonds, and was all paid. Some of the bonds in question contained in Exhibit A are noted on record as issued to said Grace. The bonds on Exhibit A are not marked paid on the record I have. I have no knowledge of the accounts kept between the Auditor and Treasurer in regard to tax due counties, Interest Fund, or other accounts except as informed by the Auditor. My books do not show

any account with State Treasurer or Gen. Churchill, and I, of course, could know nothing as to his liability in any way.

ARCH'D. A. NIVEN.

Sworn to and subscribed before me, in the presence of Senator J. B. Judkins, a member, and Geo. W. Clark, Clerk of the Senate Committee on Auditor's and Treasurer's Books, this 21st day of April, 1882.

E. D. BOYD, Chairman,
Said Committee.

Attest:
GEO. W. CLARK. Clerk.

TESTIMONY OF MR. EDWARD W. PARKER.

Q. State your name, residence and occupation.

A. Edward W. Parker, banking, brokerage and real estate agent.

Q. What was your occupation in November, 1875?

A. Banker and broker.

Q. Did you, during said month, fund State Treasurer's certificates (or scrip) for thirty year bonds of the State, known as Loughborough bonds, to amount at any one time to $42,000 (forty-two thousand dollars)?

A. Yes.

Q. Can you give the exact date of the funding and the payment to the Treasurer of State of the said sum?

A. The statement of principal and interest in detail of the scrip, copied in my letter-book, is dated November 10th, 1875, and the payment into the Treasury was made on that or next day.

Q. Did you, at any time, after said day, see the scrip you paid to the Treasurer? If so, how long after and under what circumstances?

A. Not that I remember positively, though the Treasurer notified me a few days after that I was short some $200.00 in the scrip, and I immediately satisfied him he was mistaken, and for that reason I may have then seen the scrip in the endeavor to trace the error.

EDWARD W. PARKER.

Subscribed and sworn to before me on this the 3rd day of May, 1882. J. B. JUDKINS,

of Committee on Auditor's and Treasurer's Books.

TESTIMONY OF MR. ARLOW FARMIN.

Mr. Arlow Farmin, being duly sworn, deposes and says:

On page 139, book D, Collectors' Accounts, in Auditor's office, there is an erasure after the word "mileage," and before the words "am't carried down." The words "assumed by Maj. Crawford" were erased and the words "amount carried down" put in their place. That is to the best of my recollection. That erasure, I think, was made by Mr. John Crawford; the writing was done by me. There is a balance due on that account I cannot explain until I get the quietus, which I hope to have in a few days, as the Clerk of the county informs me he will send it. To the best of my recollection the quietus was given. I took it in to the Auditor and he signed it. I had been in the habit of signing all the quietuses myself, by me as deputy, but these things I took particular pains to have Mr. Crawford sign himself. The above refers to account of T. D. Norris, on account of the revenue of 1878, of Ashley county. At the time the above mentioned erasure was made a written order of Major Crawford was pinned to the head of the accouut in the book directing me to credit Mr. Norris with some certain amount. This order was removed from the book by Maj. Crawford.

Auditor John Crawford came into my room and asked if I could not fix the account. I told him I knew of no way to fix the account except by a Treasurer's receipt, and he said he wanted it fixed, as these men would get the money after awhile, and in turning away from me he said he wanted me to close the account in some way. This explanation will apply to all the accounts that have been changed upon the books. In reference to the account of E. B. Lewis, Collector of Critenden county, I knew nothing about the transactions between Mr. Crawford and the Collector, except that he told me he (Mr. Crawford) had compromised the matter, but he did not inform me in what way he had compromised it.

ARLOW FARMIN.

Sworn to and subscribed before me in the presence of Senator J B. Judkins on the 16th day of May, 1882.

E. D. BOYD, *Chairman*,

Senate Committee on Auditor's and Treasurer's Books.

TESTIMONY OF MR. J. L. PALMER.

Mr, J. L. Palmer, being duly sworn, deposes and says:

I am clerk in the Auditor's office of the State of Arkansas.

The following is a statement of the amounts collected and received by Auditor John Crawford, for taxes and fees from insurance companies. I have examined the records and papers of the Auditor's office carefully and this is a correct statement to the best of my knowledge and belief;

The taxes and fees received for the year 1877, $481.78 (four hundred and eighty-one dollars and seventy-eight cents).

For the year 1878	$398 45
For the year 1879	267 55
For the year 1880	470 85
For the year 1881	3,239 75
For the year 1882	1,684 69

Total amount received as above, $6,543.07 (six thousand, five hundred and forty-three dollars and seven cents).

This amount has been received by Auditor Crawford, but has not been paid into the State Treasury.

J. L. PALMER.

Sworn to and subscribed before me, in presence of Senator J. B. Judkins, this May 17th, 1882.

E. D. BOYD, *Chairman,*
Senate Committee on Auditor's and Treasurer's Books.

EXHIBIT A., to Report.

STATE OF ARKANSAS, SENATE CHAMBER,
LITTLE ROCK, ARK., December 24, 1881.

Hon. T. J. Churchill, late Treasurer of the State of Arkansas:

DEAR SIR:—Herewith we submit a statement, showing the condition of your accounts with the State, embracing the period of six or more years, during which you occupied the office of State Treasurer.

This is done, before filing our report, in order to afford you an opportunity to make such explanation as you may deem proper in regard to deficits therein shown. For this purpose, we shall hold the sessions of our Committee at the Senate Chamber, in the city of Little Rock, daily (Sundays excepted) beginning at 8 A. M.

From the accompanying statement, it will be found that the aggregate amount not accounted for at the present time is one hundred and sixty-four thousand eight hundred and twenty dollars and eighty-one cents ($164,820.81).

Very Respectfully,

E. D. BOYD, Chairman,
J. B. JUDKINS,
C. E. MITCHEL,

Com. on Auditor's and Treas. Accts., Ark. State Sen.

Attest: GEO. W. CLARK, Clerk.

EXHIBIT A—Continued.

LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, for which he SHOULD HAVE CREDIT.

	Swamp Land Scrip.	U. S. Currency.	State Scrip.
GENERAL REVENUE.			
Third Qr., 1875—Auditor's Warrant No. 1932, not chg'd....	.....	$ 57 09	.....
Fourth Qr., 1875—Auditor's Warrant No. 2760, not chg'd..	.....	100 00	.....
Auditor's Warrant No. 2445, for $139.60 Only charged at..... 139.00	.....	60	.....
Second Qr., 1876—Error in addition of warrants.....	.....	1 07	.....
State scrip redeemed in currency, and not chg'd..	.....	129 80	.....
SINKING FUND.			
Second Qr., 1876—Auditor's Warrant No. 2735, not chg'd..	.....	3 60	.....
Auditor's Warrant No. 2736, not chg'd..	.....	1 92	.....
Auditor's Warrant No. 284, not chg'd..	.....	30 75	.....
Interest charged by Latham, Alexander & Co., $295.55 And not taken credit for..... 84.36	.....	379 91	.....
Second Qr., 1877—Auditor's Warrant No. 1401, not chg'd..	.....	50,000 00	.....
Fourth Qr., 1877—Auditors Warrant No. 2422, not chg'd..	.....	172,000 00	.....
Total amount of coupons actually redeemed from 6 per cent. bonds	.....	110,580 00	.....
Total amount of coupons actually redeemed from 10 year bonds..... $159,720			
Less charged "10 year bond fund"..... 21,340	.....	138,380 00	.....
COUNTY INTEREST FUND.			
First Qr., 1876—Pulaski County Clerk's certificates paid, but not charged.....	.....	2,240 00	.....
Second Qr., 1876—Little River County coupons redeemed but not charged.....	.....	840 00	.....
Crawford County coupons short charged.....	.....	88	.....
Third Qr., 1876—Johnson County coupons short chg'd....	.....	50 00	.....
Pulaski County coupons short charged.....	.....	03	.....
Fourth Qr., 1877—Pulaski County certificate not chg'd..	.....	5 09	.....
SWAMP LAND FUND.			
Second Qr., 1878—Receipt No. 6, charged as.. ..... $40.00 Should be..... 30.00	$10 00	.....	.....

List of Auditor's Warrants upon which the full amount of scrip due thereon failed to be issued.

First Qr., 1875—Warrant No. 853.....	.....	.....	28
Warrant No. 634.....	.....	.....	6 00
Warrant No. 2280.....	.....	.....	66
Warrant No. 2446.....	.....	.....	16
Second Qr., 1875—Warrant No. 203.....	.....	.....	06
Third Qr., 1875—Warrant No. 1723.....	.....	.....	5 00
Warrant No. 1738.....	.....	.....	4 00
Warrant No. 1795.....	.....	.....	5 00
Warrant No. 1831.....	.....	.....	10 00
Warrant No. 1857.....	.....	.....	230 00
Warrant No. 1860.....	.....	.....	15 00
Warrant No. 1891.....	.....	.....	1 00
Warrant No. 1942.....	.....	.....	50 00
Fourth Qr., 1875—Warrant No. 1740.....	.....	.....	35
Warrant No. 1781.....	.....	.....	80
Warrant No. 2758.....	.....	.....	20

EXHIBIT A—Continued.

LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, for which he SHOULD HAVE CREDIT.

	Swamp Land Scrip.	U. S. Currency.	State Scrip.
List of Auditor's Warrants upon which the full amount of scrip due thereon failed to be issued.			
232 [redacted]			
First Qr., 1876—Warrant No. 866			10 00
Warrant No. 1763			2 17
Second Qr., 1876—Warrant No. 480			30 00
Third Qr., 1876—Warrant No. 519			5 00
Second Qr., 1877—Warrant No. 908			3 10
Third Qr., 1877—Warrant No. 1927			08
First Qr., 1878—Warrant No. 2062			2 00
Second Qr., 1878—Warrant No. 397			63
Third Qr., 1878—Warrant No. 2308			50
Warrant No. 366			45 00
Fourth Qr., 1878—Warrant No. 1299			02
Warrant No. 1315			05
Second Qr., 1879—Warrant No. 1687			44
Third Qr., 1879—Warrant No. 2006			02
Warrant No. 2101			05
Third Qr., 1880—Warrant No. 763			06
List of Auditor's Warrants upon which no scrip appears issued.			
Third Qr., 1875—Warrant No. 722			20 00
Warrant No. 846			26 65
Warrant No. 1855			9 00
Warrant No. 1901			80 00
Warrant No. 2256			64 15
Warrant No. 2440			38 00
Warrant No. 1597			50 00
Warrant No. 1648			300 00
Warrant No. 1654			550 00
Warrant No, 1737			150 00
Warrant No. 1883			300 00
Fourth Qr., 1875—Warrant No. 2777—($107.46)			46 02
Warrant No. 2783—($17.07)			15 07
Warrant No. 2111			72 00
Warrant No. 2194			17 50
Warrant No. 2414			155 55
First Qr., 1876—Warrant No. 242			50 00
Second Qr., 1876—Warrant No. 752			50 00
Second Qr., 1878—Warrant No. 932—($7.00)			4 90
Warrant No. 933—($39.91)			27 70
Warrant No. 392—($146.29)			124 88
Warrant No. 350—($439.19)			374 92
Third Qr., 1878—Warrant No. 939—($4.60)			3 40
Warrant No. 348—($238.62)			203 70
Warrant No. 369—($286.34)			244 44
Warrant No. 393—($279.46)			238 56
Warrant No. 394—($143.99)			122 92
Second Qr., 1879—Warrant No. 1558			3 19
Third Qr., 1879—Warrant No. 2194			35 00
Warrant No. 1268			2 58
Warrant No. 1815			1 29
Warrant No. 1816			3 12
Warrant No. 1861—($1.69)			84
Warrant No. 81—($12.81)			9 54
Warrant No 1269			3 80
Second Qr., 1880—Warrant No. 1917			17 50
Total credit errors	$10 00	$474,800 74	$3,843 25

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

	County Scrip.	U. S. Currency.	State Scrip.
GENERAL REVENUE.			
First Quarter, 1875—Treasurer's certificates charged as "redeemed in U. S. currency," but not presented. See Day Book, p. 383		$ 10 00	
First Quarter. 1878—Clothing charged Pulaski county, but not credited			$ 232 38
Third Quarter, 1878—Auditor's Warrants charged in this quarter, but redeemed in third quarter, 1877, from German Bank		7,074 31	
Third Quarter, 1878—Auditor's Warrants charged in this quarter, but redeemed from German Bank, and paid with $30,000 loan		6,001 07	
COMMON SCHOOL FUND.			
First Quarter, 1876—Interest to January 1, 1876, on $67,000, bonds not credited		2,010 00	
First Quarter, 1877—Error in addition of column, page 492, "general account"			60
SINKING FUND.			
Second Quarter, 1877—Paid Latham, Alexander & Co., on loan		190,000 00	
Fourth Quarter, 1877—Paid Latham, Alexander & Co., on loans		12,000 00	
Second Quarter, 1879—Overcharged on express charges		162 50	
Second Quarter, 1880—Overcharged on express charges		25 00	
Total amount of coupons from 6 per cent. bonds, charged as redeemed		132,540 00	
Total amount of coupons from 10 year bonds, charged as redeemed		139,080 00	
TAX DUE COUNTIES.			
Third Quarter, 1875—Credit taken for sundry payments made by previous Treasurer	$ 213 81		2,017 31

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

		County Scrip.	U. S. Currency.	State Scrip.
Third Quarter, 1879—Paid Treasurer St. Francis county, without Auditor's certificate		$ 350 00		
COUNTY INTEREST FUND.				
First Quarter, 1875—(1)—VanBuren county—Amount charged	$510.00			
Auditor's receipt	400.00			$ 110 00
Second Quarter, 1875—Franklin county—Amount charged	176.00			
Auditor's receipt	172.00		$ 4 00	
Third Quarter, 1875—Franklin county—Interest charged on bonds No. 41 and 43, not registered			8 00	
Third Quarter, 1875—Little River county—Amount charged	$28.00			
Auditor's receipt	24.00			4 00
Third Quarter, 1875—(2)—Johnson county—Bonds not found			400 00	
Fourth Quarter, 1875—(3)—VanBuren county—Bonds not found			79 00	500 00
VanBuren county—Bonds not found			199 40	379 00
Pulaski county—Clerk's Warrants for "Clerk's fees"			305 40	
Amount forward		$ 563 81	$ 489,898 68	$ 3,243 29

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

	Bonds and Coupons.	County Scrip.	U. S. Currency.	State Scrip.
Amount forward		$ 563 81	$ 489,898 68	$ 3,243 29
First Quarter, 1876—Pulaski county—Coupon not found			2 59	
Johnson county—Credit taken for "error"			10 00	
Second Quarter, 1876—(4)—Yell county—Bonds not found			840 00	
Pulaski county—Coupons charged in first quarter, 1876			2,390 81	
Pulaski county—Coupons from duplicate bond No. 184			165 56	
Pulaski county—Clerk's Warrants for "Clerk's fees"			122 54	
Third Quarter, 1876—Pulaski county—Coupons from duplicate bond No. 184			40 00	
Pulaski county—Coupons from duplicate bond No. 565			94 67	
Crawford county—Coupons not found	$ 589 86			
(5)—Johnson county—Bonds not found			1,621 62	
(6)—Yell county—Bonds not found	9,897 78			
Pulaski county—Bonds not found	1,000 00			
Franklin county—Coupons not found	124 00			
Franklin county—Interest on bond No. 41, not registered			12 00	
Conway county—Amount charged	$2,588.00			
Auditor's receipt	2,568.00		20 00	
Little River county—Amount charged	24.00			
Auditor's receipt	20.00			4 00
Fourth Quarter, 1876—Conway county—Cost bill charged in third quarter, 1876			170 29	
Conway county—Cost bill charged in third quarter, 1876			101 38	
(7)—Johnson county—Bonds not found			2,500 00	
Second Quarter, 1877—Crawford county—Coupons charged twice			200 00	
Pulaski county—Coupon from duplicate bond No. 184			40 00	
Third Quarter, 1877—(8)—Pulaski county—Bond No. 9 not found	1,000 00			
Fourth Quarter, 1877—(9)—Johnson county—Bonds not found			700 00	

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

		Bonds and Coupons.	County Scrip.	U. S. Currency.	State Scrip.
First Quarter, 1878—	(10)—Johnson county—Bonds charged	$1,566.66			
	Auditor's receipt	1,500.00	$ 66 66		
Second Quarter, 1878—	(11)—Johnson county—Bonds not found		2,940 00		
	(12)—Pulaski county—Bonds not found		1,000 00		
	Jefferson county—Bonds not found			$ 663 28	
	(13)—Yell county—Paid to Collector			1,199 19	
First Quarter, 1879—	Pulaski county—Clerk's certificates not found			569 67	
Second Quarter, 1879—	(14)—Johnson county—Bonds not found			2,849 08	
	(15)—Johnson county—Bonds not found		1,425 00		
	(16)—Johnson county—Overdue interest paid			390 00	
Third Quarter, 1879—	Phillips county—Interest on bond No. 18, not registered			30 00	
Fourth Quarter, 1879—	Pulaski county—Clerk's certificates charged in first quarter, 1879			569 28	
	(17)—Johnson county—Bonds not found			623 46	
Third Quarter, 1880—	(18)—Johnson county—Bonds not found			5,102 81	
	Amount forward	$18,043 30	$ 563 81	$ 510,926 91	$ 3,247 29

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

	Swamp Land Scrip.	City Railroad Certificates.	Bonds and Coupons.	County Scrip.	U. S. Currency.	State Scrip.
Amount forward	.....	.....	$18,043 30	$ 563 81	$ 510,926 91	$ 3,247 29
CITY INTEREST FUND.						
Third Quarter, 1876—Railroad bond No. 28, and interest, not found	.....	.....	.....	.....	1,408 46	.....
First Quarter, 1877—Clerk's certificate not found	.....	.....	.....	.....	1 53	.....
Third Quarter, 1877—Coupons not found	.....	.....	$ 121 00	.....	.....	.....
Third Quarter, 1878—Railroad certificates not found	.....	$ 2,163 62	.....	.....	.....	.....
Third Quarter, 1879—Coupons from city of Helena bonds No. 10 to 16, *not registered*	.....	.....	.....	.....	.....	140 00
(19)—Amount charged city of Little Rock, but not found	.....	10,608 59	.....	.....	1 53	4 12
SWAMP LAND FUND.						
Fourth Quarter, 1877—Auditor's Warrant No. 3, charged, yet paid by a re-issue	$ 120 00	.....	.....	.....	.....	.....
ERROR IN 30-YEAR FUNDING BONDS.						
Amount of scrip bonded	$210,000.00					
Amount destroyed	151,000.00	.....	.....	.....	.....	59,000 00
First Quarter, 1875—Amount of scrip charged as "redeemed in currency," from members of Legislature, etc., but which is not found on hand as cancelled, neither as destroyed	.....	.....	.....	.....	20,744 06	.....
Amount of excess of interest allowed in funding scrip into 30-year bonds, including interest paid on $10,000 bonds funded on non-interest scrip, presented by E. W. Parker & Co.	.....	.....	.....	.....	8,988 55	.....

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

	Swamp Land Scrip.	City Railroad Certificates.	Bonds and Coupons.	County Scrip.	U. S. Currency.	State Scrip.
First Quarter, 1875—Excess of interest charged on State scrip, bonded April 20, 1876.....	.....	.....	.....	.....	$ 845 74	.....
Third Quarter, 1875—Scrip issued to Treasurer of Jefferson county, on Auditor's certificate, when same payable from funds in hand.....	.....	.....	.....	.....	.....	$ 2,265 92
Auditor's warrants upon which scrip has been twice issued.						
First Quarter, 1875—Warrant No. 417.....	.....	.....	.....	.....	.....	444 00
Fourth Quarter, 1876— " " 219.....	.....	.....	.....	.....	.....	79 80
" " 227.....	.....	.....	.....	.....	.....	2 75
" " 263.....	.....	.....	.....	.....	.....	45 85
" " 1430.....	.....	.....	.....	.....	.....	10 11
Second Quarter, 1879— " " 1651.....	.....	.....	.....	.....	.....	8 29
Second Quarter, 1880— " " 3.....	.....	.....	.....	.....	.....	1 00
" " 20.....	.....	.....	.....	.....	.....	2 00
" " 2330.....	.....	.....	.....	.....	.....	2 00
Auditor's warrants which are charged as redeemed in currency, also have scrip issued thereon.						
First Quarter, 1876—Warrant No. 159.....	.....	.....	.....	.....	.....	10 00
Second Quarter, 1876— " " 528.....	.....	.....	.....	.....	.....	6 35
(20)—Warrant No. 907, chg'd in currency at $72.69, also scrip issued for.	.....	.....	.....	.....	.....	100 00
Second Quarter, 1877—Warrant No. 1428.....	.....	.....	.....	.....	.....	486 00
" " 1405.....	.....	.....	.....	.....	.....	21 00
Third Quarter, 1879— " " 2228.....	.....	.....	.....	.....	.....	49 25
" " 2246.....	.....	.....	.....	.....	.....	33 85
Fourth Quarter, 1879— " " 2337.....	.....	.....	.....	.....	.....	96 80

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

	Swamp Land Scrip.	City Railroad Certificates.	Bonds and Coupons.	County Scrip.	U. S. Currency.	State Scrip.
Fourth Quarter, 1879—Warrant No. 2445						$ 20 00
First Quarter, 1880— " " 2026						163 00
" " 2040						2 50
" " 2041						2 50
" " 2042						2 50
" " 2205						84 90
Amount of scrip over-issued on following warrants.						
Third Quarter, 1875—Warrant No. 1713						25
" " 1715						4 75
" " 1794						5 00
" " 1818						30 00
" " 1836						10 00
" " 1847						230 00
" " 1861						15 00
" " 1880						292 69
" " 1963						20
" " 301						1 00
" " 1940						40 00
Fourth Quarter, 1875— " " 2151						05
" " 2080						53
" " 2712						11 00
" " 2778						5 00
Second Quarter, 1876— " " 561						40 00
Fourth Quarter, 1876— " " 1309						04
" " 1299						2 00

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED,

	Swamp Land Scrip.	City Railroad Certificates.	Bonds and Coupons.	County Scrip.	U. S. Currency.	State Scrip.
Fourth Quarter, 1876—Warrant No. 1266						$ 50 00
" " 1240						20 00
First Quarter, 1877— " " 1026						75
" " 1134						25
Second Quarter, 1877— " " 1471						40 00
Second Quarter, 1878— " " 403						01
Fourth Quarter, 1878— " " 1162						02
" " 1153						13
" " 1180						100 00
Second Quarter, 1879— " " 1595						01
" " 1701						23
" " 1434						21
Third Quarter, 1879— " " 1886						06
" " 2048						30 00
First Quarter, 1880— " " 2241						2 00
Second Quarter, 1880— " " 304						18
Third Quarter, 1877—Treasurer's certificate No. 1363, redeemed for $50.00						
but issued for 1.78						48 22

Amount of over-payment on appropriation for Baxter War Bonds, as follows:

Bonds issued	$279,800.00	
Certificates and warrants paid in currency, third qr., 1876	743.02	
Certificates and warrants still outstanding	1,003.32	
	$281,546.34	
Appropriation	280,000.00	$ 1,546 34

EXHIBIT A Continued—LIST OF ERRORS found in the accounts of T. J. Churchill, late Treasurer, with which he should be CHARGED.

	Swamp Land Scrip.	City Railroad Certificates.	Bonds and Coupons.	County Scrip.	U. S. Currency.	State Scrip.
Amount of interest paid on $100 bonds Nos. 322, 323, 360 and 512, which were converted into $500 bonds, upon which interest for same time was paid and charged	....	.....	.....	....	$ 80 00	.....
	$ 120 00	$12,772 21	$18,164 30	$ 563 81	$ 544,543 12	$67,311 36
Less credit errors	10 00	.....	.....	.....	474,800 74	3,843 25
Balance still due	$ 110 00	$12,772 21	$18,164 30	$ 563 81	$ 69,742 38	$63,468 11

AGGREGATE.

Swamp Land Scrip	$ 110 00
City Railroad Certificates	12,772 21
City and County Bonds and Coupons	18,164 30
County Scrip	563 81
United States Currency	69,742 38
State Scrip	63,468 11
Total	$164,820 81

SENATE CHAMBER,
LITTLE ROCK, ARK., Dec. 24th, 1881.

We certify that the above and foregoing nine (9) pages contain the statement of the result of the investigation of the accounts of Hon. Thos. J. Churchill, late Treasurer of State, as we find it, and which is referred to, in our letter of transmittal of this date, addressed to "Hon. T. J. Churchill, Late Treasurer, &c.," which is respectfully submitted, for explanation, in advance of our report.

E. D. BOYD, Chairman,
J. B. JUDKINS,
C. E. MITCHEL,

Committee on Auditor's and Treasurer's Accounts, of the Arkansas State Senate.

Attest, GEO. W. CLARK, Clerk.

BLANK STUBS FOUND.

The following number of blank stubs have been found, from which pieces have been detached:

Four hundred and forty-seven (447) pieces from stub-book of fractional scrip issued.

One hundred and thirty-eight (138) one dollar pieces, as appears from stubs in the different one dollar stub-books.

Three hundred and twenty-seven (327) two dollar pieces, as appears from stub-books of the two dollar issue.

Nine hundred and sixty-nine (969) five dollar pieces, as appears from stub-books of five dollar issue.

One thousand one hundred and six (1106) ten dollar pieces, as shown by stub-books of ten dollar pieces.

There are no remarks on stubs or elsewhere to give any information, nor do we find a record of the missing pieces, as having been in any manner destroyed, nor are they found in the Treasurer's office. Proof should be furnished of the purpose, for which these certificates were detached.

There is a total of twenty-nine hundred and eighty-seven (2987) blank stubs.

BAXTER WAR BONDS.

We desire information as to the $100 bonds exchanged for $500 bonds as follows:

Bonds 89 and 90 for $500 each issued to Cairo & Fulton railroad for Treasurer's certificates to the amount of $66.15, Auditor's warrants $781.34 and two (2) one hundred dollar bonds. Also bond 97 for $500, issued to Trulock

Bros. for $63.34 Treasurer's certificate, $336.66 in Auditor's warrants and one (1) one hundred dollar bond.

Also bonds Nos. 98, 99, 100, 101, 102 and 103 for $500 each for which thirty (30) one-hundred dollar bonds were paid by E. W. Barker & Co.

Also bond No. 104 for $500, for which was paid four hundred dollars in Auditor's warrants and one (1) one-hundred dollar bond by Trulock Bros.

Also bond No. 105 for $500, exchanged for four (4) one-hundred dollar bonds and one hundred dollars in Treasurer's certificates.

See pages 24 and 25 of book "Register of Ten Year Bonds."

The aggregate amount is thirty-eight (38) one-hundred dollar bonds thus exchanged. Four of these are found in Treasurer's office. The other thirty-four (34) cannot be found.

Respectfully submitted this 24th day of December, 1881.

E. D. BOYD, Chairman,
J. B. JUDKINS,
C. E. MITCHEL,
Committee &c., Arkansas State Senate.

Attest, GEO. W. CLARK, Clerk.

NOTE.

Since rendering the foregoing statement credit has been given to late Treasurer Churchill for items marked (1) to (19) inclusive, the Committee having procured satisfactory evidence of the payments having been made.

Item marked (20) has since been found to be an error, there being *two* warrants numbered 907 paid in second quarter 1876; one in scrip and one in currency.

EXHIBIT C. TO REPORT.

STATEMENT of Interest overcharged and allowed in the purchase and issuance of 30-year 6 per cent. Funding Bonds.

Date of Issue.	Date when Interest Commenced on Bond.	To Whom Issued.	Numbers of Bonds inclusive.	Amount of Principal of Script.	Amount of Interest of Script.	Difference in Interest on Principal.	6 Per Cent. Interest on Interest.	Total Overcharge	
1875	1875								
Nov. 2	July 1	J. M. Loughborough	1	$ 922 00	$ 78 00	$ 3 13	$ 1 58	$ 4 71	
Nov. 2	July 1	J. T. Disinukes	73	921 74	78 26	3 13	1 58	4 71	
Nov. 10	July 1	J. H. Morley	74 to 88	14,001 43	998 57	50 56	21 63	72 19	
Nov. 2	July 1	R. B. Minturn	131 to 134	3,600 00	400 00	12 10	8 07	20 17	
Oct. 26	July 1	W. D. Blocher	135	923 00	77 00	2 95	1 49	4 44	
Nov. 10	July 1	E. W. Parker & Co	89 to 130	38,770 00	3,230 00	140 00	69 98	209 98	
Nov. 20	July 1	E. W. Parker & Co	636 to 644	8,203 81	796 32	31 90	18 58	50 48	
	July 1	E. W. Parker & Co	663 to 672	10,000 00	.....	3,000 00	.....	3,000 00	Issued for Non-Interest Script.
1876									
Jan. 8	July 1	W. D. Blocher	673 to 674	1,849 50	150 77	9 65	4 72	14 37	
Jan. 20	July 1	W. D. Blocher	675 to 676	1,862 00	138 00	10 34	4 60	14 94	
	1876								
Feb. 16	Jan. 1	Permanent School Fund	677 to 740	64,000 00	.....	480 00	.....	480 00	
Nov. 1	July 1	Permanent School Fund	1,007 to 1,016	10,000 00	.....	200 00	.....	200 00	
1877	1877								
April 5	Jan. 1	E. W. Parker & Co	1,017 to 1,026	10,000 00	.....	156 67	.....	156 67	
April 5	Jan. 1	E. W. Parker & Co	1,077 to 1,106						
			1,110 to 1,114	35,000 00	.....	548 33	.....	548 33	
April 5	Jan. 1	E. W. Parker & Co	1,107 to 1,109	3,000 00	.....	47 00	.....	47 00	
Mch. 14	Jan. 1	Zeb Ward	1,027 to 1,076	50,000 00	.....	608 33	.....	608 33	
May 10	Jan. 1	Zeb Ward	1,179 to 1,188	10,000 00	.....	215 00	.....	215 00	
Oct. 5	July 1	Zeb Ward	1,261 to 1,280	20,000 00	.....	313 33	.....	313 33	
Nov. 1	July 1	Zeb Ward	1,281 to 1,316	36,000 00	.....	720 00	.....	720 00	
							Total	$6,684 65	

EXHIBIT D., TO REPORT.

AMOUNTS PAID COUNTIES by Henry Page, former Treasurer, and credited in error to T. J. Churchill, Treasurer.

DATE.	COUNTY.	Currency.	County Scrip.	State Scrip.
August 18, 1869....	Greene	$1 76	$20 77	$68 77
Dec. 29, 1869.....	Greene			34 29
November 8, 1869.	Crawford			3 20
November 15, 1869	Crawford			6 00
April 14, 1869	Independence	112 29	14 67	81 64
October 14, 1869...	Hot Springs	12 69		119 74
March 23, 1872.....	Hot Springs		1 25	
May 21, 1872.....	Marion			14 00
July 10, 1872.....	Saline			12 00
April 9, 1872.....	Woodruff		116 40	
May 6, 1872.....	Prairie		5 00	
February 7, 1870 ..	Prairie			11 00
May 23, 1870.....	Madison		4 43	13 10
December 9, 1870 .	Mississippi	191 37		175 36
April 23, 1870.....	Grant			129 77
July 7, 1770.....	Grant	12 69		
April 18, 1871.....	Arkansas			19 00
Sept. 18, 1871	Benton			4 95
Sept. 18, 1871.....	Benton			4 95
May 27, 1871.....	Boone			19 50
August 22, 1871....	Conway			12 04
January 9, 1871...	Craighead	6 44		
October 7, 1871 ...	Columbia			12 90
September 18, 1871	Jackson			55 88
August 17, 1871....	Johnson	37 41	51 29	1,084 49
June 1, 1871.....	Little River	176 65		
May 11, 1871.....	White			13 40
May 22, 1872.....	White			37 00
March 25, 1872.....	White			17 00
November 19, 1872	White			21 60
November 2, 1872.	White			42 00
January 6, 1873...	Benton			4 33
		557 30	213 81	2,017 31

The currency amount, $557 30, was not credited.

EXHIBIT E., to Report.

LIST of non-interest Treasurer's Certificates REGISTERED, BUT NOT ISSUED, as per Stub-Books.

	No. of Certificate.	Amount.	
Second quarter, 1875.....	51,878	$ 10 00	
	38,533		
Third quarter, 1875.....	to	190 00	Duplicate numbers—$10 each.
	38,551		
First quarter, 1876.....	884	10 00	Duplicate number.
Second quarter, 1876	2,016	10 00	
Fourth quarter, 1876.....	9,704	10 00	Duplicate number.
	9,705	10 00	Duplicate number.
	9,747	10 00	
	9,748	10 00	
	9,837	10 00	
	9,838	10 00	
	12,989		
	to	100 00	$10 each.
	12,998		
	3,160		
	to	25 00	$5 each—*Redeemed* as per register.
	3,164		
	3,159	5 00	
	2,732	5 00	
	1,905	5 00	Duplicate number.
	3,893	5 00	Duplicate number.
	3,823	5 00	Duplicate number.
	4,482	5 00	Duplicate number.
	4,483	5 00	Duplicate number.
	7,880		
	to	100 00	$10 each.
	7,889		
	8,083		
	to	40 00	$10 each.
	8,086		
	13,046	10 00	
	13,047	10 00	
	13,049	10 00	
	13,051		
	to	40 00	$10 each.
	13,054		
	13,057		
	to	80 00	$10 each.
	13,064		
	13,065	10 00	*Redeemed* as per register.
	13,045	10 00	*Redeemed* as per register.
	13,048	10 00	*Redeemed* as per register.
	13,050	10 00	*Redeemed* as per register.
	13,055	10 00	*Redeemed* as per register.
	13,056	10 00	*Redeemed* as per register.
	13,066	10 00	
	5,658	10 00	*Redeemed* as per register.
	3,643	10 00	Duplicate numbers.
	3,619		
	to	230 00	Duplicate numbers—$10 each.
	3,641		
	3,645		
	to	440 00	Duplicate number—$10 each.
	3,688		
	7,742	10 00	Duplicate number and *redeemed*.
	3,642	10 00	Duplicate number and *redeemed*.
	5,655	10 00	
	5,656	10 00	
	5,657	10 00	
	206	2 00	Duplicate number.
	575	2 00	Duplicate number.
First quarter, 1877..... ..	954	1 00	Duplicate number.
	4,927	5 00	Duplicate number.
	4,928	5 00	Duplicate number.

EXHIBIT E. Continued—LIST of non-interest Treasurer's Certificates REGISTERED, BUT NOT ISSUED, as per Stub Books.

	No. of Certificate.	Amount.	
	15,793		
Second quarter, 1877.....	to	$ 40 00	$10 each.
	15,796		
Third quarter, 1877.....	5,058	5 00	*Redeemed* as per register.
	5,302	5 00	Duplicate number and *redeemed.*
	5,303	5 00	Duplicate number.
	16,412	10 00	Duplicate number.
	16,413	10 00	Duplicate number.
Fourth quarter, 1877.....	8,023	5 00	
	8,024	5 00	
	8,025	5 00	
	8,026	5 00	
	19,126	10 00	
	1,211	1 00	
	1,371½	2 00	
	1,583½	2 00	
	22,822	10 00	Duplicate number and *redeemed.*
	23,012	10 00	Duplicate numberand *redeemed.*
	1,342	1 00	Duplicate number.
	1,343	1 00	Duplicate number.
	16,842	10 00	Duplicate number.
	5,431	5 00	Duplicate number.
	7,095	5 00	Duplicate number.
	7,881		
	to	30 00	Duplicate number.
	7,886		
	8,178	5 00	Duplicate number.
	8,529	5 00	Duplicate number.
	8,564	5 00	Duplicate number.
	8,565	5 00	Duplicate number.
	5,778	5 00	Duplicate number.
	19,834	10 00	Duplicate number.
	23,011	10 00	Duplicate number.
	22,646	10 00	Duplicate number.
	1,421½	2 00	Duplicate number.
	1,444	2 00	Duplicate number.
	1,583½	2 00	Duplicate number.
	21,981	10 00	
	21,982	10 00	
	22,821	10 00	
	36,020		
Third quarter, 1879.....	to	1,000 00	Duplicate numbers—$10 each.
	36,119		
	33,087	10 00	Duplicate number.
	33,088	10 00	Duplicate number.
	32,312	10 00	Duplicate number.
	33,735	10 00	
	33,736	10 00	*Redeemed* as per register.
Fourth quarter, 1879.....	41,506	10 00	
	41,507	10 00	
	41,508	10 00	
Third quarter, 1880.....	43,009	10 00	Duplicate number.
	43,415	10 00	Duplicate number.
	47,112	10 00	Duplicate number.
	17,295	5 00	Duplicate number.
	17,296	5 00	Duplicate number.
	17,314	5 00	Duplicate number.
	17,315	5 00	Duplicate number.
	17,316	5 00	Duplicate number.
Fourth quarter, 1880.....	15,100	5 00	
	16,677	5 00	
	16,678	5 00	
	Total	$2,978 00	

EXHIBIT F., To Report.

LIST OF NON-INTEREST TREASURER'S CERTIFICATES entered on Register and redeemed, though not issued, as appear from stubs.

	NO. OF CERTIFICATES.	AMOUNT.	
Fourth quarter, 1876	3,160 to 3,164—$5, each	$25 00	
	5,658	10 00	
	13,045	10 00	
	13,048	10 00	
	23,050	10 00	
	13,055	10 00	
	13,056	10 00	
	13,065	10 00	
	7,742 Duplicate number	10 00	
	3,642 Duplicate number	10 00	
			$115 00
Third quarter, 1877	5,058	5 00	
	5,302 Duplicate number	5 00	
Fourth quarter, 1877	22,822 Duplicate number	10 00	
	23,012 Duplicate number	10 00	
			30 00
Third quarter, 1879	33,736		10 00
	Total		$155 00

NOTE.—The foregoing list is also embraced in the "list of Treasurer's Certificates registered but not issued as per stub book."

EXHIBIT G., to Report:

LIST OF Auditor's Warrants charged in currency, also issued in State scrip.

		AMOUNT.
1st qr., 1876—Warrant No.	159	$10 00
2d qr., 1876— " "	528	6 35
2d qr., 1877— " "	1,428	486 00
" "	1,405	21 00
3d qr., 1879— " "	2,228	49 25
" "	2,246	33 85
4th qr., 1879— " "	2,337	96 80
" "	2,445	20 00
1st qr., 1880— " "	2,026	163 00
" "	2,040	2 50
" "	2,041	2 50
" "	2,042	2 50
" "	2,205	84 90
Auditor's warrants upon which State scrip has been twice issued.		.....
1st qr., 1875—Warrant No.	417, issued Jan. 23, 1875 and Feb. 8. 1875	444 00
4th qr., 1876— " "	219, " Feb. 7. 1876 and Dec. 5, 1876	79 80
" "	227, " Feb. 11, 1876 and Dec. 5, 1876	2 75
" "	263, " Feb. 28, 1876 and Dec. 5, 1876	45 85
" "	1,430, " Nov. 22, 1876 and Dec. 5, 1876	10 11
2d qr., 1879— " "	1,651, " June 18, 1879 and June 19, 1879	8 29
2d qr., 1880— " "	3, " June 4, 1880 and June 9, 1880	1 00
" "	20, " June 4, 1880 and June 9, 1880	2 00
" "	2,330, " June 4, 1880 and June 9, 1880	2 00
Auditor's warrants upon which State scrip has been over-issued.		.....
3d qr., 1875 —Warrant No.	1,713 for $ 49 75	25
" "	1,715 for 366 00	4 75
" "	1,794 for 75 00	5 00
" "	1,818 for 1,035 00	30 00
" "	1,825 for 6,088 66	10 00
" "	1,847 for 15 00	230 00
" "	1,861 for 85 00	15 00
" "	1,880 for 1,907 31	292 69
" "	1,963 for 638 31	20
" "	301 for 26 00	1 00
" "	1,940 for 684 11	40 00
4th qr., 1875— " "	2,151 for 177 90	05
" "	2,080 for 191 19	53
" "	2,712 for 164 00	11 00
" "	2,778 for 49 60	5 00
2d qr., 1876— " "	561 for 3,548 36	40 00
4th qr., 1876— " "	1,309 for 2,030 85	04
" "	1,299 for 1,467 38	2 00
" "	1,266 for 14,053 39	50 00
" "	1,240 for 1,989 31	20 00
1st qr., 1877— " "	1,026 for 12 26	75
" "	1,134 for 42 25	25
2d qr., 1877— " "	1,471 for 41 50	40 00
2d qr., 1878— " "	403 for 180 56	01
4th qr. ,1878— " "	1,162 for 1,335 69	02
" "	1,153 for 7,973 60	13
" "	1,180 for 2,233 03	100 00
2d qr., 1879— " "	1,595 for 3 24	01
" "	1,701 for 4 62	23
" "	1,434 for 15 24	21
3d qr., 1879— " "	1,886 for 8 66	06
" "	2,048 for 1,684 96	30 00
1st qr., 1880— " "	2,241 for 8 80	2 00
2d qr , 1880— " "	304 for 10 35	18
3d qr., 1875—Amount of scrip unlawfully issued to Treasurer of Jefferson County when same was payable from county funds then on hand.		2,265 92
3d qr., 1877—Treasurer Certificate No. 1,363, redeemed for $50 00		
Same only issued for 1 78		48 22
Total		$4,819 95

EXHIBIT H., to Report.

LIST of Treasurer's Certificates issued as per Stub Books, but not upon Register.

	No. of Certificate.	Amount.	
Second Quarter, 1875...	36,528	1 00	
	36,346	20 00	
	36,533	1 00	Duplicate number.
	36,534	1 00	" "
	36,535	1 00	" "
	36,536	1 00	" "
	51,848	10 00	" "
	51,849	10 00	" "
Third Quarter, 1875....	42,454	2 00	
	42,505	2 00	
	.....	5 00	Issued October 1, 1875, without number.
	.....	5 00	" " " " "
	.....	5 00	" " " " "
	.....	5 00	" " " " "
	.....	10 00	" August 16, 1875, " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	10 00	" August 17, 1875, " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	1 00	" August 19, 1875, " "
	.....	1 00	" " " " "
	.....	1 00	" " " " "
	.....	1 00	" " " " "
	.....	1 00	" " " " "
	37,796 to 37,876	810 00	81 pieces, for $10 each, issued *three* times—registered but *twice*.
	37,878 to 37,995	1,080 00	108 pieces, for $10 each, issued *three* times—registered but *twice*.
	43,676	10 00	
First Quarter, 1876....	847	10 00	Duplicate number.
	848	10 00	" "
Fourth Quarter, 1876...	14,212	10 00	" "
	14,213	10 00	" "
	6,978	10 00	" "
	5,765	10 00	" "
	8,475	10 00	Issued *three* times—registered but *once*.
	8,475	10 00	" " " " " "
Fourth Quarter, 1877...	5,959	5 00	
	5,865	5 00	
	5,282	5 00	
	8,575	5 00	
	6,969	5 00	
	1,988	2 00	
	1,505	2 00	
	1,835	2 00	
	17,700½	10 00	
	17,227 to 17,326	1,000 00	Duplicate numbers—$10 each.
	8,437	5 00	" "
	8,438	5 00	" "
	19,017	10 00	" "
	17,385	10 00	" "
	17,386	10 00	" "
	21,354	10 00	
	21,355	10 00	
Fourth Quarter, 1878...	.....	10 00	Issued October 17, 1878, without number.
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "
	.....	10 00	" " " " "

EXHIBIT H. Continued—LIST of Treasurer's Certificates issued as per Stub Book, but not upon Register.

	No. of Certificate.	Amount.	
Fourth Quarter, 1878...	.....	10 00	Issued October 17, 1878, without number
Third Quarter, 1879 ...	13,101	5 00	
Third Quarter, 1880....	17,306	5 00	
	16,906	5 00	
	16,907	5 00	
	16,908	5 00	
	16,909	5 00	
	17,245	5 00	
	48,407 to 48,416	100 00	
	48,454 to 48,473	200 00	
Fourth Quarter, 1880...	17,223	5 00	
	17,908	5 00	
	17,909	5 00	
Total		$3,664 00	

EXHIBIT J., to Report.

LIST of Auditor's Warrants upon which State Scrip has been short-issued.

			Amount.
1st Qr., 1875—Warrant No.	853 for	$470 28	$ 28
" "	634 for	466 00	6 00
" "	2,280 for	291 66	66
" "	2,446 for	39 16	16
2d qr., 1875— " "	203 for	584 26	06
3d qr., 1875— " "	1,723 for	75 00	5 00
" "	1,738 for	500 00	4 00
" "	1,795 for	12 00	5 00
" "	1,831 for	1,277 36	10 00
" "	1,857 for	1,831 52	230 00
" "	1,860 for	15 00	15 00
" "	1,891 for	1,662 30	1 00
" "	1,942 for	3,500 00	50 00
4th qr., 1875— " "	1,740 for	133 35	35
" "	1,781 for	94 80	80
" "	2,758 for	28 20	20
1st qr., 1876— " "	866 for	126 00	10 00
" "	1,763 for	172 17	2 17
2d qr., 1876— " "	480 for	31 60	30 00
3d qr., 1876— " "	519 for	18 75	5 00
2d qr., 1877— " "	908 for	12 19	3 10
3d qr., 1877— " "	1,927 for	1,747 68	08
1st qr , 1878— " "	2,062 for	949 08	2 00
2d qr,, 1878— " "	397 for	373 43	03
3d qr., 1878— " "	2,308 for	349 96	50
" "	366 for	409 67	45 00
4th qr. 1878— " "	1,299 for	2,636 18	02
" "	1,315 for	682 38	05
2d qr., 1879— " "	1,687 for	44 44	44
3d qr., 1879— " "	2,006 for	14 52	02
" "	2,101 for	1,344 31	05
3d qr., 1880— " "	763 for	1,327 80	06

Auditor's Warrants upon which no Scrip has been issued, though entitled to same.

3d qr., 1875—Warrant No.	722		20 00
" "	846		26 65
" "	1,855		9 00
" "	1,901		80 00
" "	2,256		64 15
" "	2,440		38 00
" "	1,597		50 00
" "	1,648		300 00
" "	1,654		550 00
" "	1,737		150 00
" "	1,883		300 00
4th qr., 1875— " "	2,777 for	$107 46	46 02
" "	2,783 for	17 07	15 07
" "	2,111		72 00
" "	2,194		17 50
" "	2,414		155 55
1st qr, 1876— " "	242		50 00
2d qr., 1876— " "	51		16 70
" "	635		6 13
" "	752		50 00
2d qr., 1878— " "	932 for	$ 7 00	4 90
" "	933 for	30 91	27 70
" "	392 for	146 29	124 88
" "	350 for	439 19	374 92
3d qr., 1878— " "	939 for	4 60	3 40
" "	348 for	238 62	203 70
" "	369 for	286 34	244 44
" "	393 for	279 46	238 56
" "	394 for	143 99	122 92
2d qr., 1879— " "	1,558		3 19
3d qr., 1879— " "	2,194		35 00

EXHIBIT J. Continned.—LIST of Auditor's Warrants upon which no scrip has been issued, though entitled to same.

		Amount.
	Warrant No. 1,268	2 58
	" " 1,815	1 29
	" " 1,816	3 12
	" " 1,861 for $ 1 69	84
	" " 81 for 12 81	9 54
	" " 1,269	3 80
2d qr., 1880—	" " 1,917	17 50
	Total	$3,866 08

EXHIBIT K TO REPORT.

Over-payment of Interest on State Scrip, marked "F," on 15th day of April, 1876.

STATE SCRIP ISSUED, INTEREST-BEARING.

No. Certificate.	Date of Issue. Mo. Day. Yr.	Principal.	Interest Charged.	Interest Due.	Interest Overpaid.
	FRACTIONAL BOOK.				
15163	Nov. 19, 1873	$5 00	84	60	24
	$10 BOOK "D."				
6825	Oct. 2, 1871	10 00	2 75	2 26	49
9120	Dec. 4, 1871	10 00	2 67	2 18	49
14347	April 4, 1872	10 00	2 50	2 00	50
14690	April 9, 1872	10 00	2 50	2 00	50
17721	July 31, 1872	10 00	2 34	1 85	49
18199	Aug. 1, 1872	10 00	2 34	1 85	49
18217	Aug. 3, 1872	10 00	2 33	1 85	48
18220	Aug. 3, 1872	10 00	2 33	1 85	48
18222	Aug. 3, 1872	10 00	2 33	1 85	48
19283	Aug. 17, 1872	10 00	2 31	1 84	47
20637	Aug. 23, 1872	10 00	2 31	1 84	47
20986	Aug. 23, 1882	10 00	2 31	1 84	47
20991	Aug. 23, 1872	10 00	2 31	1 84	47
21907	Sept. 12, 1872	10 00	2 28	1 80	48
21908	Sept. 12, 1872	10 00	2 28	1 80	48
21909	Sept. 12, 1872	10 00	2 28	1 80	48
21910	Sept. 12, 1872	10 00	2 28	1 80	48
21911	Sept. 12, 1872	10 00	2 28	1 80	48
21912	Sept. 12, 1872	10 00	2 28	1 80	48
21913	Sept. 12, 1872	10 00	2 28	1 80	48
21914	Sept. 12, 1872	10 00	2 28	1 80	48
21932	Sept. 12, 1872	10 00	2 28	1 80	48
21935	Sept. 12, 1872	10 00	2 28	1 80	48
21936	Sept. 12, 1872	10 00	2 28	1 80	48
22854	Sept. 30, 1872	10 00	2 26	1 78	48
23191	Oct. 2, 1872	10 00	2 25	1 78	47
24526	Oct. 31, 1872	10 00	2 22	1 72	50
	$10 BOOK "B—10—C."				
24526	Oct. 31, 1872	10 00	2 22	1 72	50
25663	Nov. 21, 1872	10 00	2 19	1 71	48
25664	Nov. 21, 1872	10 00	2 19	1 71	48
25889	Dec. 3, 1872	10 00	2 17	1 70	47
25891	Dec. 3, 1872	10 00	2 17	1 70	47
25893	Dec. 3, 1872	10 00	2 17	1 70	47
25894	Dec. 3, 1872	10 00	2 17	1 70	47
25896	Dec. 3, 1872	10 00	2 17	1 70	47
25951	Dec. 3, 1872	10 00	2 17	1 70	47
26449	Dec. 31, 1872	10 00	2 14	1 68	46
26763	Jan. 7, 1873	10 00	2 12	1 63	49
26782	Dec. 31, 1872	10 00	2 14	1 68	46
26783	Dec. 31, 1872	10 00	2 14	1 68	46
26794	Dec. 31, 1872	10 00	2 14	1 68	46
27117	Jan. 27, 1873	10 00	2 16	1 59	57
27121	Jan. 27, 1873	10 00	2 16	1 59	57
27124	Jan. 27, 1873	10 00	2 16	1 59	57
27196	Jan. 28, 1873	10 00	2 19	1 59	50
27197	Jan. 28, 1873	10 00	2 19	1 59	50
27199	Jan. 28, 1873	10 00	2 09	1 55	54
28119	Feb. 8, 1873	10 00	2 08	1 54	54
28168	Feb. 8, 1873	10 00	2 08	1 54	54
28184	Feb. 8, 1873	10 00	2 08	1 54	54
28185	Feb. 8, 1873	$10 00	2 08	1 54	54
28190	Feb. 8, 1873	10 00	2 08	1 54	54
28644	Feb. 17, 1873	10 00	2 07	1 53	54
30477	April 7, 1873	10 00	2 00	1 49	51
31647	April 12, 1873	10 00	1 99	1 48	51
31648	April 12, 1873	10 00	1 99	1 48	51
31891	April 12, 1873	10 00	1 99	1 48	51
31893	April 12, 1873	10 00	1 99	1 48	51
31906	April 12, 1873	10 00	1 99	1 48	51
32147	April 14, 1873	10 00	1 99	1 48	51
32148	April 14, 1873	10 00	1 99	1 48	51
32182	April 14, 1873	10 00	1 99	1 48	51
32196	April 14, 1873	10 00	1 99	1 48	51
32197	April 14, 1873	10 00	1 99	1 48	51
32198	April 14, 1873	10 00	1 99	1 48	51
32199	April 14, 1873	10 00	1 99	1 48	51
32200	April 14, 1873	10 00	1 99	1 48	51
32201	April 14, 1873	10 00	1 99	1 48	51
32202	April 14, 1873	10 00	1 99	1 48	51
32203	April 14, 1873	10 00	1 99	1 48	51
32204	April 14, 1873	10 00	1 99	1 48	51
32205	April 14, 1873	10 00	1 99	1 48	51
32206	April 14, 1873	10 00	1 99	1 48	51
32234	April 14, 1873	10 00	1 99	1 50	49
32235	April 14, 1873	10 00	1 99	1 50	49
32236	April 14, 1873	10 00	1 99	1 50	49
32237	April 14, 1873	10 00	1 99	1 50	49
32238	April 14, 1873	10 00	1 99	1 50	49
32239	April 14, 1873	10 00	1 99	1 50	49
32240	April 14, 1873	10 00	1 99	1 50	49
32241	April 14, 1873	10 00	1 99	1 50	49
32242	April 14, 1873	10 00	1 99	1 50	49
32243	April 14, 1873	10 00	1 99	1 50	49
32244	April 14, 1873	10 00	1 99	1 50	49
32245	April 14, 1873	10 00	1 99	1 50	49
32514	April 15, 1873	10 00	1 99	1 50	49
32515	April 15, 1873	10 00	1 99	1 50	49
32631	April 16, 1873	10 00	1 99	1 50	49
32673	April 17, 1873	10 00	1 99	1 50	49
32674	April 17, 1873	10 00	1 99	1 50	49
32675	April 17, 1873	10 00	1 99	1 50	49
32677	April 17, 1873	10 00	1 99	1 50	49
33286	April 28, 1873	10 00	1 97	1 48	49
33288	April 28, 1873	10 00	1 97	1 48	49
33416	April 29, 1873	10 00	1 97	1 48	49
33417	April 29, 1873	10 00	1 97	1 48	49
33418	April 29, 1873	10 00	1 97	1 48	49
33419	April 29, 1873	10 00	1 97	1 48	49
33420	April 29, 1873	10 00	1 97	1 48	49
33421	April 29, 1873	10 00	1 97	1 48	49
33425	April 29, 1873	10 00	1 97	1 48	49
33426	April 29, 1873	10 00	1 97	1 48	49
33427	April 29, 1873	10 00	1 97	1 48	49
33428	April 29, 1873	10 00	1 97	1 48	49
33429	April 29, 1873	10 00	1 97	1 48	49
33438	April 29, 1873	10 00	1 97	1 48	49
33439	April 29, 1873	10 00	1 97	1 48	49

33440	April	29,	1873	10	00	1	97	1	48	49	35008	May	16,	1873	10	00	1	95	1	45	50
33466	April	29,	1873	10	00	1	97	1	48	49	35012	May	16,	1873	10	00	1	95	1	45	50
33467	April	29,	1873	10	00	1	97	1	48	49	35050	May	17,	1873	10	00	1	95	1	45	50
33481	April	29,	1873	10	00	1	97	1	48	49	35067	May	17,	1873	10	00	1	95	1	45	50
33482	April	29,	1873	10	00	1	97	1	48	49	35338	May	1,	1873	10	00	1	97	1	47	50
33483	April	29,	1873	10	00	1	97	1	48	49	35410	May	1,	1873	10	00	1	97	1	47	50
33484	April	29,	1873	10	00	1	97	1	48	49	35411	May	1,	1873	10	00	1	97	1	47	50
33485	April	29,	1873	10	00	1	97	1	48	49	35412	May	1,	1873	10	00	1	97	1	47	50
33486	April	29,	1873	10	00	1	97	1	48	49	35413	May	1,	1873	10	00	1	97	1	47	50
33487	April	29,	1873	10	00	1	97	1	48	49	35414	May	1,	1873	10	00	1	97	1	47	50
33488	April	29,	1873	10	00	1	97	1	48	49	35415	May	1,	1873	10	00	1	97	1	47	50
33539	April	29,	1873	10	00	1	97	1	48	49	35416	May	1,	1873	10	00	1	97	1	47	50
33540	April	29,	1873	10	00	1	97	1	48	49	35417	May	1,	1873	10	00	1	97	1	47	50
33541	April	29,	1873	10	00	1	97	1	48	49	37767	July	11,	1873	10	00	1	87	1	37	50
33542	April	29,	1873	10	00	1	97	1	48	49	37768	July	11,	1873	10	00	1	87	1	37	50
33543	April	29,	1873	10	00	1	97	1	48	49	37770	July	12,	1873	10	00	1	87	1	37	50
33544	April	29,	1873	10	00	1	97	1	48	49	37771	July	12,	1873	10	00	1	87	1	37	50
33545	April	29,	1873	10	00	1	97	1	48	49	37772	July	12,	1873	10	00	1	87	1	37	50
33729	April	30,	1873	10	00	1	97	1	48	49	37773	July	12,	1873	10	00	1	87	1	37	50
33769	April	30,	1873	10	00	1	97	1	48	49	37774	July	12,	1873	10	00	1	87	1	37	50
33770	April	30,	1873	10	00	1	97	1	48	49	37775	July	12,	1873	10	00	1	87	1	37	50
33771	April	30,	1873	10	00	1	97	1	48	49	37776	July	12,	1873	10	00	1	87	1	37	50
33772	April	30,	1873	10	00	1	97	1	48	49	37777	July	12,	1873	10	00	1	87	1	37	50
33773	April	30,	1873	10	00	1	97	1	48	49	37778	July	12,	1873	10	00	1	87	1	37	50
33774	April	30,	1873	10	00	1	97	1	48	49	37779	July	12,	1873	10	00	1	87	1	37	50
34043	May	2,	1873	10	00	1	96	1	47	49	37780	July	12,	1873	10	00	1	87	1	37	50
34064	May	2,	1873	10	00	1	96	1	47	49	37781	July	12,	1873	10	00	1	87	1	37	50
34068	May	2,	1873	10	00	1	96	1	47	49	37782	July	12,	1873	10	00	1	87	1	37	50
34173	May	2,	1873	10	00	1	96	1	47	49	37783	July	12,	1873	10	00	1	87	1	37	50
34185	May	2,	1873	10	00	1	96	1	47	49	37784	July	12,	1873	10	00	1	87	1	37	50
34340	May	5,	1873	10	00	1	96	1	46	50	37785	July	12,	1873	10	00	1	87	1	37	50
34354	May	5,	1873	10	00	1	96	1	46	50	37786	July	12,	1873	10	00	1	87	1	37	50
34363	May	5,	1873	10	00	1	96	1	46	50	37787	July	12,	1873	10	00	1	87	1	37	50
34364	May	5,	1873	10	00	1	96	1	46	50	37788	July	12,	1873	10	00	1	87	1	37	50
34365	May	5,	1873	10	00	1	96	1	46	50	37789	July	12,	1873	10	00	1	87	1	37	50
34366	May	5,	1873	10	00	1	96	1	46	50	37790	July	12,	1873	10	00	1	87	1	37	50
34372	May	5,	1873	10	00	1	96	1	46	50	37791	July	12,	1873	10	00	1	87	1	37	50
34416	May	5,	1873	10	00	1	96	1	46	50	37792	July	12,	1873	10	00	1	87	1	37	50
34417	May	5,	1873	10	00	1	96	1	46	50	37793	July	12,	1873	10	00	1	87	1	37	50
34422	May	5,	1873	10	00	1	96	1	46	50	37794	July	12,	1873	10	00	1	87	1	37	50
34423	May	5,	1873	10	00	1	96	1	46	50	37795	July	12,	1873	10	00	1	87	1	37	50
34427	May	5,	1873	10	00	1	96	1	46	50	37796	July	12,	1873	10	00	1	87	1	37	50
34428	May	5,	1873	10	00	1	96	1	46	50	37797	July	12,	1873	10	00	1	87	1	37	50
34429	May	5,	1873	10	00	1	96	1	46	50	37798	July	12,	1873	10	00	1	87	1	37	50
34431	May	5,	1873	10	00	1	96	1	46	50	37799	July	12,	1873	10	00	1	87	1	37	50
34463	May	5,	1873	10	00	1	96	1	46	50	37800	July	12,	1873	10	00	1	87	1	37	50
34464	May	5,	1873	10	00	1	96	1	46	50	37801	July	12,	1873	10	00	1	87	1	37	50
34465	May	5,	1873	10	00	1	96	1	46	50	37802	July	12,	1873	10	00	1	87	1	37	50
34466	May	5,	1873	10	00	1	96	1	46	50	37803	July	12,	1873	10	00	1	87	1	37	50
34467	May	5,	1873	10	00	1	96	1	46	50	37804	July	12,	1873	10	00	1	87	1	37	50
34475	May	5,	1873	10	00	1	96	1	46	50	37805	July	12,	1873	10	00	1	87	1	37	50
34476	May	5,	1873	10	00	1	96	1	46	50	37806	July	12,	1873	10	00	1	87	1	37	50
34477	May	5,	1873	10	00	1	96	1	46	50	37807	July	12,	1873	10	00	1	87	1	37	50
34478	May	5,	1873	10	00	1	96	1	46	50	37840	July	12,	1873	10	00	1	87	1	37	50
34479	May	5,	1873	10	00	1	96	1	46	50	37841	July	12,	1873	10	00	1	87	1	37	50
34480	May	5,	1873	10	00	1	96	1	46	50	37842	July	12,	1873	10	00	1	87	1	37	50
34481	May	5,	1873	10	00	1	96	1	46	50	37843	July	12,	1873	10	00	1	87	1	37	50
34482	May	5,	1873	10	00	1	96	1	46	50	37844	July	12,	1873	10	00	1	87	1	37	50
34483	May	5,	1873	10	00	1	96	1	46	50	37845	July	12,	1873	10	00	1	87	1	37	50
34484	May	5,	1873	10	00	1	96	1	46	50	37846	July	12,	1873	10	00	1	87	1	37	50
34485	May	5,	1873	10	00	1	96	1	46	50	37847	July	12,	1873	10	00	1	87	1	37	50
34486	May	5,	1873	10	00	1	96	1	46	50	37848	July	12,	1873	10	00	1	87	1	37	50
34495	May	5,	1873	10	00	1	96	1	46	50	37849	July	12,	1873	10	00	1	87	1	37	50
34496	May	5,	1873	10	00	1	96	1	46	50	37850	July	12,	1873	10	00	1	87	1	37	50
34497	May	5,	1873	10	00	1	96	1	46	50	37851	July	12,	1873	10	00	1	87	1	37	50
34498	May	5,	1873	10	00	1	96	1	46	50	37852	July	12,	1873	10	00	1	87	1	37	50
34499	May	5,	1873	10	00	1	96	1	46	50	37853	July	12,	1873	10	00	1	87	1	37	50
34605	May	5,	1873	10	00	1	96	1	46	50	37854	July	12,	1873	10	00	1	87	1	37	50
34606	May	5,	1873	10	00	1	96	1	46	50	37855	July	12,	1873	10	00	1	87	1	37	50
34607	May	5,	1873	10	00	1	96	1	46	50	37856	July	12,	1873	10	00	1	87	1	37	50
34608	May	5,	1873	10	00	1	96	1	46	50	37857	July	12,	1873	10	00	1	87	1	37	50
34616	May	5,	1873	10	00	1	96	1	46	50	37858	July	12,	1873	10	00	1	87	1	37	50
34617	May	5,	1873	10	00	1	96	1	46	50	37859	July	12,	1873	10	00	1	87	1	37	50
34618	May	5,	1873	10	00	1	96	1	46	50	37860	July	12,	1873	10	00	1	87	1	37	50
34620	May	5,	1873	10	00	1	96	1	46	50	37861	July	12,	1873	10	00	1	87	1	37	50
34621	May	5,	1873	10	00	1	96	1	46	50	37862	July	12,	1873	10	00	1	87	1	37	50
34688	May	5,	1873	10	00	1	96	1	46	50	37863	July	12,	1873	10	00	1	87	1	37	50
34889	May	13,	1873	10	00	1	97	1	45	52	37864	July	12,	1873	10	00	1	87	1	37	50
34892	May	13,	1873	10	00	1	95	1	45	50	37865	July	12,	1873	10	00	1	87	1	37	50
34940	May	15,	1873	10	00	1	95	1	45	50	37866	July	12,	1873	10	00	1	87	1	37	50
34941	May	15,	1873	10	00	1	95	1	45	50	37867	July	12,	1873	10	00	1	87	1	37	50
34942	May	15,	1873	10	00	1	95	1	45	50	37868	July	12,	1873	10	00	1	87	1	37	50
											37869	July	12,	1873	10	00	1	87	1	37	50

37870	July	12, 1873	10	00	1	87	1	37	50							
37871	July	12, 1873	10	00	1	87	1	37	50							
37872	July	12, 1873	10	00	1	87	1	37	50							
37873	July	12, 1873	10	00	1	87	1	37	50	17102	July	6, 1872	10	00	2	37	1	87	50
37874	July	12, 1873	10	00	1	87	1	37	50	17464	July	25, 1872	10	00	2	35	1	85	50
37875	July	12, 1873	10	00	1	87	1	37	50	17561	July	31, 1872	10	00	2	34	1	84	50
37876	July	12, 1873	10	00	1	87	1	37	50	18200	Aug.	1, 1872	10	00	2	34	1	84	50
38155	July	31, 1873	10	00	1	84	1	34	50	18220	Aug.	3, 1872	10	00	2	33	1	83	50
38265	Aug.	1, 1873	10	00	1	83	1	35	48	18221	Aug.	3, 1872	10	00	2	33	1	83	50
38266	Aug.	1, 1873	10	00	1	83	1	35	48	18254	Aug.	5, 1872	10	00	2	33	1	83	50
38267	Aug.	1, 1873	10	00	1	83	1	35	48	19284	Aug.	19, 1872	10	00	2	31	1	81	50
38268	Aug.	1, 1873	10	00	1	83	1	35	48	19771	Aug.	20, 1872	10	00	2	31	1	81	50
38269	Aug.	1. 1873	10	00	1	83	1	35	48	20517	Aug.	22, 1872	10	00	2	31	1	81	50
38270	Aug.	1. 1873	10	00	1	83	1	35	48	20635	Aug.	23, 1872	10	00	2	31	1	81	50
38271	Aug.	1, 1873	10	00	1	83	1	35	48	21050	Aug.	23, 1872	10	00	2	31	1	81	50
38272	Aug.	1, 1873	10	00	1	83	1	35	48	21907	Sept.	12, 1872	10	00	2	28	1	78	50
38273	Aug.	1, 1873	10	00	1	83	1	35	48	14691	April	9, 1872	10	00	2	50	2	00	50
38274	Aug.	1, 1873	10	00	1	83	1	35	48	14607	April	9, 1872	10	00	2	50	2	00	50
38275	Aug.	1, 1873	10	00	1	83	1	35	48	21908	Sept.	12, 1872	10	00	2	28	1	78	50
38276	Aug.	1, 1873	10	00	1	83	1	35	48	21909	Sept.	12, 1872	10	00	2	28	1	78	50
38277	Aug.	1. 1873	10	00	1	83	1	35	48	21910	Sept.	12, 1872	10	00	2	28	1	78	50
38278	Aug.	1, 1873	10	00	1	83	1	35	48	21911	Sept.	12, 1872	10	00	2	28	1	78	50
38279	Aug.	1, 1873	10	00	1	83	1	35	48	21912	Sept.	12, 1872	10	00	2	28	1	78	50
38280	Aug.	1, 1873	10	00	1	83	1	35	48	21913	Sept.	12. 1872	10	00	2	28	1	78	50
38281	Aug.	5, 1873	10	00	1	83	1	35	48	21934	Sept.	12, 1872	10	00	2	28	1	78	50
38282	Aug.	5, 1873	10	00	1	83	1	35	48	21935	Sept.	12, 1872	10	00	2	28	1	78	50
38285	Aug.	5, 1873	10	00	1	83	1	35	48	21936	Sept.	12, 1872	10	00	2	28	1	78	50
38286	Aug.	5, 1873	10	00	1	83	1	35	48	22463	Sept.	24, 1872	10	00	2	27	1	77	50
38287	Aug.	5, 1873	10	00	1	83	1	35	48	22473	Sept.	24, 1872	10	00	2	27	1	77	50
38288	Aug.	5, 1873	10	00	1	83	1	35	48	1050	Jan.†	2, 1874	10	00	1	63	1	13	50
38289	Aug.	5, 1873	10	00	1	83	1	35	48	1752	Jan.	3, 1874	10	00	1	63	1	13	50
38351	Aug.	5, 1873	10	00	1	83	1	35	48	2644	Jan.	6, 1874	10	00	1	62	1	12	50
38353	Aug.	5, 1873	10	00	1	83	1	35	48	2645	Jan.	6, 1874	10	00	1	62	1	12	50
38355	Aug.	5, 1873	10	00	1	83	1	35	48	2646	Jan.	6, 1874	10	00	1	62	1	12	50
38359	Aug.	5, 1873	10	00	1	83	1	35	48	2648	Jan.	6, 1874	10	00	1	62	1	12	50
38362	Aug.	5, 1873	10	00	1	83	1	35	48	2649	Jan.	6, 1874	10	00	1	62	1	12	50
38363	Aug.	5, 1873	10	00	1	83	1	35	48	2651	Jan.	6, 1874	10	00	1	62	1	12	50
38365	Aug.	5, 1873	10	00	1	83	1	35	48	2652	Jan.	6, 1874	10	00	1	62	1	12	50
38367	Aug.	5, 1873	10	00	1	83	1	35	48	2736	Jan.	6, 1874	10	00	1	62	1	12	50
38370	Aug.	5, 1873	10	00	1	83	1	35	48	2807	Jan.	6, 1874	10	00	1	62	1	12	50
38371	Aug.	5, 1873	10	00	1	83	1	35	48	2808	Jan.	6, 1874	10	00	1	62	1	12	50
38372	Aug.	5, 1873	10	00	1	83	1	35	48	2851	Jan.	6, 1874	10	00	1	62	1	12	50
38376	Aug.	5, 1873	10	00	1	83	1	35	48	2943	Jan.	6, 1874	10	00	1	62	1	12	50
38399	Aug.	5, 1873	10	00	1	83	1	35	48	5927	Jan.	16, 1874	10	00	1	61	1	11	50
38401	Aug.	5, 1873	10	00	1	83	1	35	48	6491	Jan.	16, 1874	10	00	1	61	1	11	50
39173	Aug.	14, 1873	10	00	1	82	1	35	47	10972	Jan.	31, 1874	10	00	1	59	1	09	50
44223	Dec.	13, 1873	10	00	1	66	1	16	50	11110	Feb.	2, 1874	10	00	1	58	1	08	50
44224	Dec.	13, 1873	10	00	1	66	1	16	50	11111	Feb.	2, 1874	10	00	1	58	1	08	50
44225	Dec.	13, 1873	10	00	1	66	1	16	50	11227	Feb.	2, 1874	10	00	1	58	1	08	50
44226	Dec.	13, 1873	10	00	1	66	1	16	50	11249	Feb.	2, 1874	10	00	1	58	1	08	50
44227	Dec.	13, 1873	10	00	1	66	1	16	50	11428	Feb.	3, 1874	10	00	1	58	1	08	50
44228	Dec.	13, 1873	10	00	1	66	1	16	50	11431	Feb.	3, 1874	10	00	1	58	1	08	50
44229	Dec.	13, 1873	10	00	1	66	1	16	50	11712	Feb.	4, 1874	10	00	1	58	1	08	50
44230	Dec.	13, 1873	10	00	1	66	1	16	50	11796	Feb.	4. 1874	10	00	1	58	1	08	50
44231	Dec.	13, 1873	10	00	1	66	1	16	50	11797	Feb.	4, 1874	10	00	1	58	1	08	50
44232	Dec.	13, 1873	10	00	1	66	1	16	50	12549	Feb.	5, 1874	10	00	1	58	1	08	50
44233	Dec.	13, 1873	10	00	1	66	1	16	50	13157	Feb.	6, 1874	10	00	1	58	1	08	50
44236	Dec.	13, 1873	10	00	1	66	1	16	50	13618	Feb.	9, 1874	10	00	1	58	1	08	50
44237	Dec.	13, 1873	10	00	1	66	1	16	50	13619	Feb.	9, 1874	10	00	1	58	1	08	50
44247	Dec.	13, 1873	10	00	1	66	1	16	50										
44248	Dec.	13, 1873	10	00	1	66	1	16	50										
44249	Dec.	13, 1873	10	00	1	66	1	16	50										
44250	Dec.	13, 1873	10	00	1	66	1	16	50	32911	May	2, 1874	10	00	1	46		96	50
44251	Dec.	13, 1873	10	00	1	66	1	16	50	32912	May	2, 1874	10	00	1	46		96	50
44252	Dec.	13, 1873	10	00	1	66	1	16	50	38082	May	26, 1874	10	00	1	39		91	48
44253	Dec.	13, 1873	10	00	1	66	1	16	50	39069	July	1, 1874	10	00	1	39		91	48
44254	Dec.	13, 1873	10	00	1	66	1	16	50	39070	July	1, 1874	10	00	1	39		91	48
44255	Dec.	13, 1873	10	00	1	66	1	16	50	39071	July	1, 1874	10	00	1	39		91	48
44256	Dec.	13, 1873	10	00	1	66	1	16	50	39072	July	1, 1874	10	00	1	39		91	48
44257	Dec.	13, 1873	10	00	1	66	1	16	50	39073	July	1, 1874	10	00	1	39		91	48
44258	Dec.	13, 1873	10	00	1	66	1	16	50	39074	July	1, 1874	10	00	1	39		91	48
44259	Dec.	13, 1873	10	00	1	66	1	16	50	39075	July	1, 1874	10	00	1	39		91	48
44289	Dec.	13, 1873	10	00	1	66	1	16	50	39076	July	1, 1874	10	00	1	39		91	48
44304	Dec.	13, 1873	10	00	1	66	1	16	50	39077	July	1, 1874	10	00	1	39		91	48
44305	Dec.	13, 1873	10	00	1	66	1	16	50	39078	July	1, 1874	10	00	1	39		91	48
44306	Dec.	13, 1873	10	00	1	66	1	16	50	38079	July	1, 1874	10	00	1	39		91	48
44307	Dec.	13, 1873	10	00	1	66	1	16	50	39080	July	1, 1834	10	00	1	39		91	48
44308	Dec.	13, 1873	10	00	1	66	1	16	50	39081	July	1, 1874	10	00	1	39		91	48
44309	Dec.	13, 1873	10	00	1	66	1	16	50	39082	July	1, 1874	10	00	1	39		91	48
44310	Dec.	13, 1873	10	00	1	66	1	16	50	39083	July	1, 1874	10	00	1	39		91	48
44311	Dec.	13, 1873	10	00	1	66	1	16	50	39084	July	1, 1874	10	00	1	39		91	48
44312	Dec.	13, 1873	10	00	1	66	1	16	50	39085	July	1, 1874	10	00	1	39		91	48

\$10 BOOK "A."

BOOK "B"—New Series.

*This nose found on Book B—10—D.

†This and following on Book 10—New Serie.

39086	July	1,	1874	10	00	1	39	91	48	39383	July	1,	1874	10	00	1	39	91	48
39087	July	1,	1874	10	00	1	39	91	48	39384	July	1,	1874	10	00	1	39	91	48
39088	July	1,	1874	10	00	1	39	91	48	39385	July	1,	1874	10	00	1	39	91	48
39089	July	1,	1874	10	00	1	39	91	48	39386	July	1,	1874	10	00	1	39	91	48
39090	July	1,	1874	10	00	1	39	91	48	39387	July	1,	1874	10	00	1	39	91	48
39091	July	1,	1874	10	00	1	39	91	48	39388	July	1,	1874	10	00	1	39	91	48
39092	July	1,	1874	10	00	1	39	91	48	39389	July	1,	1874	10	00	1	39	91	48
39093	July	1,	1874	10	00	1	39	91	48	39412	July	1,	1874	10	00	1	39	91	48
39094	July	1,	1874	10	00	1	39	91	48	39413	July	1,	1874	10	00	1	39	91	48
39095	July	1,	1874	10	00	1	39	91	48	39414	July	1,	1874	10	00	1	39	91	48
39096	July	1,	1874	10	00	1	39	91	48	39415	July	1,	1874	10	00	1	39	91	48
39097	July	1,	1874	10	00	1	39	91	48	39416	July	1,	1874	10	00	1	39	91	48
39098	July	1,	1874	10	00	1	39	91	48	39417	July	1,	1874	10	00	1	39	91	48
39099	July	1,	1874	10	00	1	39	91	48	39418	July	1,	1874	10	00	1	39	91	48
39100	July	1.	1874	10	00	1	39	91	48	39419	July	1,	1874	10	00	1	39	91	48
39101	July	1,	1874	10	00	1	39	91	48	39420	July	1,	1874	10	00	1	39	91	48
39194	July	1,	1874	10	00	1	39	91	48	39432	July	1,	1874	10	00	1	39	91	48
39195	July	1,	1874	10	00	1	39	91	48	39433	July	1,	1874	10	00	1	39	91	48
39196	July	1,	1874	10	00	1	39	91	48	39434	July	1,	1874	10	00	1	39	91	48
39197	July	1,	1874	10	00	1	39	91	48	39435	July	1,	874	10	00	1	39	91	48
39198	July	1,	1874	10	00	1	39	91	48	39436	July	1,	1874	10	00	1	39	91	48
39199	July	1.	1874	10	00	1	39	91	48	39437	July	1,	1874	10	00	1	39	91	48
39200	July	1,	1874	10	00	1	39	91	48	39438	July	1,	1874	10	00	1	39	91	48
39201	July	1,	1874	10	00	1	39	91	48	39439	July	1,	1874	10	00	1	39	91	48
39202	July	1,	1874	10	00	1	39	91	48	39440	July	1,	1874	10	00	1	39	91	48
39203	July	1,	1874	10	00	1	39	91	48	39442	July	1,	1874	10	00	1	39	91	48
39204	July	1,	1874	10	00	1	39	91	48	39443	July	1,	1874	10	00	1	39	91	48
39205	July	1,	1874	10	00	1	39	91	48	39444	July	1,	1874	10	00	1	39	91	48
39206	July	1,	1874	10	00	1	39	91	48	39445	July	1,	1874	10	00	1	39	91	48
39207	July	1,	1874	10	00	1	39	91	48	39446	July	1,	1874	10	00	1	39	91	48
39208	July	1,	1874	10	00	1	39	91	48	39447	July	1,	1874	10	00	1	39	91	48
39209	July	1,	1874	10	00	1	39	91	48	39448	July	1,	1874	10	00	1	39	91	48
39210	July	1,	1874	10	00	1	39	91	48	39449	July	1,	1874	10	00	1	39	91	48
39211	July	1,	1874	10	00	1	39	91	48	39450	July	1,	1874	10	00	1	39	91	48
39212	July	1,	1874	10	00	1	39	91	48	39451	July	1,	1874	10	00	1	39	91	48
39213	July	1,	1874	10	00	1	39	91	48	39452	July	1,	1874	10	00	1	39	91	48
39214	July	1,	1874	10	00	1	39	91	48	39453	July	1,	1874	10	00	1	39	91	48
39215	July	1,	1874	10	00	1	39	91	48	39454	July	1,	1874	10	00	1	39	91	48
39216	July	1,	1874	10	00	1	39	91	48	39455	July	1,	1874	10	00	1	39	91	48
39217	July	1,	1874	10	00	1	39	91	48	39456	July	1,	1874	10	00	1	39	91	48
39218	July	1,	1874	10	00	1	39	91	48	39457	July	1,	1874	10	00	1	39	91	48
39219	July	1,	1874	10	00	1	39	91	48	39458	July	1,	1874	10	00	1	39	91	48
39220	July	1,	1874	10	00	1	39	91	48	39459	July	1,	1874	10	00	1	39	91	48
39221	July	1,	1874	10	00	1	39	91	48	39460	July	1,	1874	10	00	1	39	91	48
39222	July	1,	1874	10	00	1	39	91	48	39461	July	1,	1874	10	00	1	39	91	48
39223	July	1,	1874	10	00	1	39	91	48	39462	July	1,	1874	10	00	1	39	91	48
39224	July	1,	1874	10	00	1	39	91	48	39463	July	1,	1874	10	00	1	39	91	48
39225	July	1,	1874	10	00	1	39	91	48	39464	July	1,	1874	10	00	1	39	91	48
39226	July	1,	1874	10	00	1	39	91	48	39465	July	1,	1874	10	00	1	39	91	48
39227	July	1,	1874	10	00	1	39	91	48	39466	July	1,	1874	10	00	1	39	91	48
39228	July	1,	1874	10	00	1	39	91	48	39467	July	1,	1874	10	00	1	39	91	48
39229	July	1,	1874	10	00	1	39	91	48	39468	July	1,	1874	10	00	1	39	91	48
39230	July	1,	1874	10	00	1	39	91	48	39469	July	1,	1874	10	00	1	39	91	48
39231	July	1,	1874	10	00	1	39	91	48	39470	July	1,	1874	10	00	1	39	91	48
39232	July	1,	1874	10	00	1	39	91	48	39471	July	1,	1874	10	00	1	39	91	48
39233	July	1,	1874	10	00	1	39	91	48	39472	July	1,	1874	10	00	1	39	91	48
39234	July	1,	1874	10	00	1	39	91	48	39473	July	1,	1874	10	00	1	39	91	48
39235	July	1,	1874	10	00	1	39	91	48	39474	July	1,	1874	10	00	1	39	91	48
39236	July	1,	1874	10	00	1	39	91	48	39475	July	1,	1874	10	00	1	39	91	48
39237	July	1,	1874	10	00	1	39	91	48	39476	July	1,	1874	10	00	1	39	91	48
39238	July	1,	1874	10	00	1	39	91	48	39477	July	1,	1874	10	00	1	39	91	48
39239	July	1,	1874	10	00	1	39	91	48	39478	July	1,	1874	10	00	1	39	91	48
39240	July	1,	1874	10	00	1	39	91	48	39479	July	1,	1874	10	00	1	39	91	48
39241	July	1,	1874	10	00	1	39	91	48	39480	July	1,	1874	10	00	1	39	91	48
39312	July	1,	1874	10	00	1	39	91	48	39481	July	1,	1874	10	00	1	39	91	48
39323	July	1,	1874	10	00	1	39	91	48	42536	July	6,	1874	10	00	1	37	87	50
39325	July	1,	1874	10	00	1	39	91	48	42537	July	6,	1874	10	00	1	37	87	50
39326	July	1,	1874	10	00	1	39	91	48	42538	July	6,	1874	10	00	1	37	87	50
39327	July	1,	1874	10	00	1	39	91	48	42539	July	6,	1874	10	00	1	37	87	50
39328	July	1,	1874	10	00	1	39	91	48	42540	July	6,	1874	10	00	1	37	87	50
39329	July	1,	1874	10	00	1	39	91	48	42541	July	6,	1874	10	00	1	37	87	50
39330	July	1,	1874	10	00	1	39	91	48	42542	July	6,	1874	10	00	1	37	87	50
39339	July	1,	1874	10	00	1	39	91	48	42543	July	6,	1874	10	00	1	37	87	50
39340	July	1,	1874	10	00	1	39	91	48	42544	July	6,	1874	10	00	1	37	87	50
39365	July	1,	1874	10	00	1	39	91	48	42550	July	6,	1874	10	00	1	37	87	50
39367	July	1,	1874	10	00	1	39	91	48	42807	July	6,	1874	10	00	1	37	87	50
39368	July	1,	1874	10	00	1	39	91	48	42808	July	6,	1874	10	00	1	37	87	50
39369	July	1,	1874	10	00	1	39	91	48	42809	July	6,	1874	10	00	1	37	87	50
39371	July	1,	1874	10	00	1	39	91	48	42810	July	6,	1874	10	00	1	37	87	50
39372	July	1,	1874	10	00	1	39	91	48	42811	July	6,	1874	10	00	1	37	87	50
39382	July	1,	1874	10	00	1	39	91	48	42812	July	6,	1874	10	00	1	37	87	50
										25888	Dec.†	3,	1872	10	00	2	17	1 68	49

†This and the following found in "Book B—$10—D."

25889	Dec.	3, 1872	10 00	2 17	1 68	49	5085	May	5, 1873	5 00	98	74	24
25890	Dec.	3, 1872	10 00	2 17	1 68	49	5086	May	5, 1873	5 00	98	74	24
25891	Dec.	3, 1872	10 00	2 17	1 68	49	5087	May	5, 1873	5 00	98	74	24
25892	Dec.	3, 1872	10 00	2 17	1 68	49	5088	May	5, 1873	5 00	98	74	24
25893	Dec.	3, 1872	10 00	2 17	1 68	49	5110	May	5, 1873	5 00	98	74	24
25894	Dec.	3, 1872	10 00	2 17	1 68	49	5150	May	5, 1873	5 00	98	74	24
25895	Dec.	3, 1872	10 00	2 17	1 68	49	5205	May	5, 1873	5 00	98	74	24
25896	Dec.	3, 1872	10 00	2 17	1 68	49	5477	May	5, 1873	5 00	98	74	24
26782	Jan.	8, 1873	10 00	2 14	1 63	51	5478	May	5, 1873	5 00	98	74	24
26783	Jan.	8, 1873	10 00	2 14	1 63	51	5479	May	5, 1873	5 00	98	74	24
27116	Jan.	27, 1873	10 00	2 16	1 60	56	5480	May	5, 1873	5 00	98	74	24
27128	Jan.	27, 1873	10 00	2 16	1 60	56	5481	May	5, 1873	5 00	98	74	24
27134	Jan.	27, 1873	10 00	2 16	1 60	56	5482	May	5, 1873	5 00	98	74	24
27197	Jan.	28, 1873	10 00	2 09	1 59	50	5483	May	5, 1873	5 00	98	74	24
28184	Feb.	8, 1873	10 00	2 08	1 56	52	5484	May	5, 1873	5 00	98	74	24
28185	Feb.	8, 1873	10 00	2 08	1 56	52	5485	May	5, 1873	5 00	98	74	24
28189	Feb.	8, 1873	10 00	2 08	1 56	52	5486	May	5, 1873	5 00	98	74	24
31646	April	12, 1873	10 00	1 99	1 51	48	5487	May	5, 1873	5 00	98	74	24
31647	April	12, 1873	10 00	1 99	1 51	48	5488	May	5, 1873	5 00	98	74	24
31891	April	12, 1873	10 00	1 99	1 51	48	5489	May	5, 1873	5 00	98	74	24
31893	April	12, 1873	10 00	1 99	1 51	48	5490	May	5, 1873	5 00	98	74	24
31894	April	12, 1873	10 00	1 99	1 51	48	5491	May	5, 1873	5 00	98	74	24
31906	April	12, 1873	10 00	1 99	1 51	48	5492	May	5, 1873	5 00	98	74	24
32114	April	14, 1873	10 00	1 99	1 51	48	5493	May	5, 1873	5 00	98	74	24
32147	April	14, 1873	10 00	1 99	1 51	48	5494	May	5, 1873	5 00	98	74	24
32148	April	14, 1873	10 00	1 99	1 51	48	5495	May	5, 1873	5 00	98	74	24
32195	April	14, 1873	10 00	1 99	1 51	48	5496	May	5, 1873	5 00	98	74	24
32196	April	14, 1873	10 00	1 99	1 51	48	5497	May	5, 1873	5 00	98	74	24
32197	April	14, 1873	10 00	1 99	1 51	48	5498	May	5, 1873	5 00	98	74	24
32198	April	14, 1873	10 00	1 99	1 51	48	5499	May	5, 1873	5 00	98	74	24
32199	April	14, 1873	10 00	1 99	1 51	48	5500	May	5, 1873	5 00	98	74	24
32200	April	14, 1873	10 00	1 99	1 51	48	5501	May	5, 1873	5 00	98	74	24
32201	April	14, 1873	10 00	1 99	1 51	48	5502	May	5, 1873	5 00	98	74	24
32202	April	14, 1873	10 00	1 99	1 51	48	5503	May	5, 1873	5 00	98	74	24
32203	April	14, 1873	10 00	1 99	1 51	48	5504	May	5, 1873	5 00	98	74	24
32204	April	14, 1873	10 00	1 99	1 51	48	5505	May	5, 1873	5 00	98	74	24
32205	April	14, 1873	10 00	1 99	1 51	48	5506	May	5, 1873	5 00	98	74	24
32206	April	14, 1873	10 00	1 99	1 51	48	5507	May	5, 1873	5 00	98	74	24
1561	July*	13, 1871	10 00	2 86	2 39	47	5508	May	5, 1873	5 00	98	74	24
9120	Dec.	4, 1871	10 00	2 67	2 18	49	5509	May	5, 1873	5 00	98	74	24
10575	Jan.	2, 1872	10 00	2 63	2 14	49	5510	May	5, 1873	5 00	98	74	24
14347	April	4, 1872	10 00	2 50	2 00	50	5511	May	5, 1873	5 00	98	74	24
14690	April	10, 1872	10 00	2 50	2 00	50	5512	May	5, 1873	5 00	98	74	24
16260	June	11, 1872	10 00	2 41	1 91	50	5513	May	5, 1873	5 00	98	74	24
17721	July	3, 1872	10 00	2 34	1 84	50	5514	May	5, 1873	5 00	98	74	24
18199	Aug.	1, 1872	10 00	2 34	1 84	50	5515	May	5, 1873	5 00	98	74	24
18217	Aug.	3, 1872	10 00	2 33	1 83	50	5516	May	5, 1873	5 00	98	74	24
18220	Aug.	3, 1872	10 00	2 33	1 83	50	5517	May	5, 1873	5 00	98	74	24
18222	Aug.	3, 1872	10 00	2 33	1 83	50	5518	May	5, 1873	5 00	98	74	24
19283	Aug.	19, 1872	10 00	2 31	1 81	50	5519	May	5, 1873	5 00	98	74	24
21907	Sept.	12, 1872	10 00	2 28	1 78	50	5520	May	5, 1873	5 00	98	74	24
21908	Sept.	12, 1872	10 00	2 28	1 78	50	5521	May	5, 1873	5 00	98	74	24
21909	Sept.	12, 1872	10 00	2 28	1 78	50	5522	May	5, 1873	5 00	98	74	24
21910	Sept.	12, 1872	10 00	2 28	1 78	50	5523	May	5, 1873	5 00	98	74	24
21911	Sept.	12, 1872	10 00	2 28	1 78	50	5524	May	5, 1873	5 00	98	74	24
21912	Sept.	12, 1872	10 00	2 28	1 78	50	5525	May	5, 1873	5 00	98	74	24
21913	Sept.	12, 1872	10 00	2 28	1 78	50	5579	May	5, 1873	5 00	98	74	24
21914	Sept.	12, 1872	10 00	2 28	1 78	50	5580	May	5, 1873	5 00	98	74	24
21932	Sept.	12, 1872	10 00	2 28	1 78	50	5581	May	5, 1873	5 00	98	74	24
21935	Sept.	12, 1872	10 00	2 28	1 78	50	5582	May	5, 1873	5 00	98	74	24
21936	Sept.	12, 1872	10 00	2 28	1 78	50	5583	May	5, 1873	5 00	98	74	24
22854	Sept.	30, 1872	10 00	2 26	1 76	50	5584	May	5, 1873	5 00	98	74	24
23191	Oct.	2, 1872	10 00	2 25	1 75	50	5585	May	5, 1873	5 00	98	74	24
24526	Oct.	31, 1872	10 00	2 22	1 72	50	5586	May	5, 1873	5 00	98	74	24
1145	July†	12, 1871	10 00	2 86	2 41	45	5587	May	5, 1873	5 00	98	74	24
4411	Aug.	24, 1871	10 00	2 81	2 31	50	5588	May	5, 1873	5 00	98	74	24
44310	Dec.	13, 1873	10 00	1 66	1 16	50	5589	May	5, 1873	5 00	98	74	24
44311	Dec.	13, 1873	10 00	1 66	1 16	50	5590	May	5, 1873	5 00	98	74	24
44312	Dec.	13, 1873	10 00	1 66	1 16	50	5591	May	5, 1873	5 00	98	74	24
							5592	May	5, 1873	5 00	98	74	24
		BOOK "5"—$5.					5593	May	5, 1873	5 00	98	74	24
							5594	May	5, 1873	5 00	98	74	24
1204	Aug.	23, 1872	5 00	1 10	93	17	5595	May	5, 1873	5 00	98	74	24
1684	Dec.	3, 1872	5 00	1 08	84	24	5596	May	5, 1873	5 00	98	74	24
3198	Jan.	8, 1873	5 00	1 06	82	24	5597	May	5, 1873	5 00	98	74	24
4378	March	31, 1873	5 00	1 00	78	22	5598	May	5, 1873	5 00	98	74	24
5079	May	5, 1873	5 00	98	74	24	5599	May	5, 1873	5 00	98	74	24
5080	May	5, 1873	5 00	98	74	24	5600	May	5, 1873	5 00	98	74	24
5081	May	5, 1873	5 00	98	74	24	5601	May	5, 1873	5 00	98	74	24
5082	May	5, 1873	5 00	98	74	24	5602	May	5, 1873	5 00	98	74	24
5083	May	5, 1873	5 00	98	74	24	5603	May	5, 1873	5 00	98	74	24
5084	May	5, 1873	5 00	98	74	24							

*"Book 10—D." †This and the following found in "Book 10—B."

5604	May	5,	1873	5	00	98	74	24	26793	Dec.	31,	1872	10	00	2	14	1	66	48
5605	May	5,	1873	5	00	98	74	24	26794	Dec.	31,	1872	10	00	2	14	1	68	48
5607	May	5,	1873	5	00	98	74	24	27117	Dec.	11,	1872	10	00	2	16	1	68	48
5608	May	5,	1873	5	00	98	74	24	27135	Dec.	11,	1872	10	00	2	06	1	68	48
5609	May	5,	1873	5	00	98	74	24	27196	Jan.	28,	1873	10	00	2	09	1	68	41
5610	May	5,	1873	5	00	98	74	24	27197	Jan.	28,	1873	10	00	2	19	1	67	41
5611	May	5,	1873	5	00	98	74	24	28185	Feb.	8,	1873	10	00	2	08	1	59	49
5612	May	5,	1873	5	00	98	74	24	28186	Feb.	8,	1873	10	00	2	08	1	59	49
5613	May	5,	1873	5	00	98	74	24	28190	Feb.	8,	1873	10	00	2	08	1	59	49
5614	May	5,	1873	5	00	98	74	24	28643	Feb.	17,	1873	10	00	2	07	1	58	49
5615	May	5,	1873	5	00	98	74	24	28645	Feb.	17,	1873	10	00	2	07	1	58	49
5616	May	5,	1873	5	00	98	74	24	31645	April	12,	1873	10	00	1	99	1	50	49
5617	May	5,	1873	5	00	98	74	24	31648	April	12,	1873	10	00	1	99	1	50	49
5618	May	5,	1873	5	00	98	74	24	31764	April	12,	1863	11	00	1	99	1	50	49
5619	May	15,	1873	5	00	98	74	24	31894	April	12,	1873	10	00	1	99	1	50	49
5620	May	15,	1873	5	00	98	74	24	31906	April	12,	1873	10	00	1	99	1	50	49
5621	May	15,	1873	5	00	98	74	24	25889	Dec.‡‡	3,	1872	10	00	2	17	1	68	49
5622	May	15,	1873	5	00	98	74	24	25890	Dec.	3,	1872	10	00	2	17	1	68	49
5623	May	15,	1873	5	00	98	74	24	25891	Dec.	3,	1872	10	00	2	17	1	68	49
5624	May	15,	1873	5	00	98	74	24	25892	Dec.	3,	1872	10	00	2	17	1	68	49
5625	May	15,	1873	5	00	98	74	24	25893	Dec.	3,	1882	10	00	2	17	1	68	49
5626	May	15,	1873	5	00	98	74	24	25894	Dec.	3,	1872	10	00	2	17	1	68	49
5627	May	15,	1873	5	00	98	74	24	25895	Dec.	3,	1872	10	00	2	17	1	68	49
5628	May	15,	1873	5	00	98	74	24	25896	Dec.	3,	2872	10	00	2	17	1	68	49
15237	May*	14,	1872	10	00	2 45	1 95	50	25897	Dec.	3,	1872	10	00	2	17	1	68	49
15688	Jan.	1,	1872	10	00	2 43	1 91	52	25901	Dec.	3,	1872	10	00	2	17	1	68	49
16260	Jan.	11,	1872	10	00	2 41	1 90	51	26763	Jan.	7,	1873	10	00	2	12	1	63	49
17557	July	31,	1872	10	00	2 34	1 84	50	26782	Dec.	31,	1872	10	00	2	14	1	65	49
17720	July	31,	1872	10	00	2 34	1 84	50	26783	Dec.	31,	1872	10	00	2	14	1	65	49
18212	Aug.	21,	1872	10	00	2 34	1 84	50	26794	Dec.	31,	1872	10	00	2	14	1	65	46
18218	Aug.	21,	1872	10	00	2 33	1 83	50	27126	Dec.	11,	1872	10	00	2	16	1	67	46
18223	Aug.	5,	1872	10	00	2 33	1 83	50	27135	Dec.	11,	1872	10	00	2	16	1	67	46
19283	Aug.	19,	1872	10	00	2 31	1 81	50	27197	Jan.	28,	1873	10	00	2	07	1	59	50
19284	Aug.	19,	1872	10	00	2 31	1 81	50	27199	Jan.	28,	1873	10	00	2	09	1	59	50
20996	Aug.	23,	1872	10	00	2 31	1 80	51	28185	Feb.	7,	1873	10	00	2	08	1	58	50
21909	Sept.	12,	1872	10	00	2 28	1 80	48	28190	Feb.	7,	1872	10	00	2	08	1	58	50
21910	Sept.	12,	1872	10	00	2 28	1 80	48	28643	Feb.	17,	1873	10	00	2	07	1	57	50
21911	Setp.	12,	1872	10	00	2 28	1 80	48	30413	April	7,	1873	10	00	2	00	1	51	49
21912	Setp.	12,	1872	10	00	2 28	1 80	48	30512	April	7.	1873	10	00	2	00	1	51	49
21913	Setp.	12,	1872	10	00	2 28	1 80	48	31646	April	12,	1873	10	00	1	99	1	50	49
21932	Sept.	12,	1872	10	00	2 28	1 80	48	31647	April	12,	1873	10	00	1	99	1	50	49
21935	Sept.	12,	1872	10	00	2 28	1 80	48	31648	April	12,	1873	10	00	1	99	1	50	49
21936	Sept.	12,	1872	10	00	2 28	1 80	48	31764	April	12,	1873	10	00	1	99	1	50	49
8246	Oct.†	31,	1871	10	00	2 72	2 22	50	31891	April	12,	1873	10	00	1	99	1	50	49
14592	April	9,	1872	10	00	2 50	1 99	51	31907	April††	12,	1873	10	00	1	99	1	50	49
14607	April	9,	1872	10	00	2 50	1 99	51	32147	April	14,	1873	10	00	1	99	1	50	49
15687	June	1,	1872	10	00	2 43	1 90	53	32148	April	14,	1873	10	00	1	99	1	50	49
16259	June	11,	1872	10	00	2 41	1 89	52	32195	April	14,	1873	10	00	1	99	1	50	49
16956	July	5,	1872	10	00	2 38	1 86	52	32196	April	14,	1873	10	00	1	99	1	50	49
17982	July	31,	1872	10	00	2 34	1 82	52	32197	April	14,	1873	10	00	1	99	1	50	49
18199	Aug.	1,	1872	10	00	2 34	1 82	52	32198	April	14,	1873	10	00	1	99	1	50	49
18200	Aug.	1,	1872	10	00	2 34	1 82	52	32199	April	14,	1873	10	00	1	99	1	50	49
18220	Aug.	3,	1872	10	00	2 33	1 81	52	32200	April	14,	1873	10	00	1	99	1	50	49
19771	Aug.	20,	1872	10	00	2 31	1 79	52	32201	April	14,	1873	10	00	1	99	1	50	49
20128	Aug.	21,	1872	10	00	2 31	1 79	52	32202	April	14,	1873	10	00	1	99	1	50	49
20494	Aug.	22,	1872	10	00	2 31	1 79	52	32203	April	14,	1873	10	00	1	99	1	50	49
21006	Aug.	23,	1872	10	00	2 31	1 79	52	32204	April	14,	1873	10	00	1	99	1	50	49
21010	Aug.	23,	1872	10	00	2 31	1 79	52	32205	April	14,	1873	10	00	1	99	1	50	49
21012	Aug.	23,	1872	10	00	2 31	1 79	52	32206	April	14,	1873	10	00	1	99	1	50	49
13998	July‡	2,	1873	10	00	56	43	13	32234	April	14,	1873	10	00	1	99	1	50	49
59823	Sept.**	16,	1874	10	00	82	79	3	32235	April	14,	1873	10	00	1	99	1	50	49
59824	Sept.	16,	1874	10	00	82	79	3	32237	April	14,	1873	10	00	1	99	1	50	49
59825	Sept.	16,	1874	10	00	82	79	3	32238	April	14,	1873	10	00	1	99	1	50	49
59826	Sept.	16,	1874	10	00	82	79	3	32239	April	14,	1873	10	00	1	99	1	50	49
59827	Sept.	16,	1874	10	00	82	79	3	32240	April	14,	1873	10	00	1	99	1	50	49
59828	Sept.	16,	1874	10	00	82	79	3	32241	April	14,	1873	10	00	1	99	1	50	49
59829	Sept.	16,	1874	10	00	82	79	3	32243	April	14,	1873	10	00	1	99	1	50	49
9436	Dec.*	6,	1871	10	00	2 67	2 19	48	32244	April	14,	1873	10	00	1	99	1	50	49
10576	Jan.	2,	1872	10	00	2 63	2 18	45	32245	April	14,	1873	10	00	1	99	1	50	49
10579	Jan.	2,	1872	10	00	2 63	2 18	45	32246	April	14,	1873	10	00	1	99	1	50	49
14308	April	4,	1872	10	00	2 50	2 00	50	32248	April	14,	1873	10	00	1	99	1	50	49
23191	Oct.	2,	1872	10	00	2 25	1 77	48	31906	April‡‡	12,	1873	10	00	1	99	1	50	49
25889	Dec.††	3,	1872	10	00	2 17	1 68	49	32147	April	14,	1873	10	00	1	88	1	50	38
25892	Dec.	3,	1872	10	00	2 17	1 68	49	32148	April	14,	1883	10	00	1	88	1	50	38
25893	Dec.	3,	1872	10	00	2 17	1 68	49	33183	April	14,	1873	10	00	1	99	1	50	49
25894	Dec.	3,	1872	10	00	2 17	1 68	49	32195	April	14,	1873	10	00	1	99	1	50	49
25895	Dec.	3,	1872	10	00	2 17	1 68	49	32196	April	14,	1873	10	00	1	99	1	50	49
25896	Dec.	3,	1872	10	00	2 17	1 68	49	32197	April	14,	1873	10	00	1	99	1	50	49
25897	Dec.	3,	1872	10	00	2 17	1 68	49	32198	April	14,	1873	10	00	1	99	1	50	49
25949	Dec.	3,	1872	10	00	2 17	1 68	49	32199	April	14,	1873	10	00	1	99	1	50	49
26763	Jan.	7,	1873	10	00	2 12	1 64	48	32200	April	14,	1873	10	00	1	99	1	50	49
26783	Dec.	31,	1872	10	00	2 14	1 66	48	32201	April	14,	1873	10	00	1	99	1	50	49
									32202	April	14,	1873	10	00	1	99	1	50	49

*This and the following found in "Book 10—C."
†This and the following found in "Book 10—B."
‡This in "Book B." fractional.
**This and following found in "Book 10—C—New Series."
††This and following found in "Book B—10—A."
‡‡This and following found in "Book B—10—B."

32203	April	14,	1873	10	00	1	99	1	50	49	33543	April	29,	1873	10	00	1	97	1	48	49
32204	April	14,	1873	10	00	1	99	1	50	49	33544	April	29,	1873	10	00	1	97	1	48	49
32205	April	14,	1873	10	00	1	99	1	50	49	33769	April	30,	1873	10	00	1	97	1	47	50
32206	April	14,	1873	10	00	1	99	1	50	49	33770	April	30,	1873	10	00	1	97	1	47	50
32234	April	14,	1873	10	00	1	99	1	50	49	33771	April	30,	1873	10	00	1	97	1	47	50
32235	April	14,	1873	10	00	1	99	1	50	49	33772	April	30,	1873	10	00	1	97	1	47	50
32236	April	14,	1873	10	00	1	99	1	50	49	33773	April	30,	1873	10	00	1	97	1	47	50
32238	April	14,	1873	10	00	1	99	1	50	49	34043	May	2,	1873	10	00	1	96	1	46	50
32239	April	14,	1873	10	00	1	99	1	50	49	34064	May	2,	1873	10	00	1	96	1	46	50
32240	April	14,	1873	10	00	1	99	1	50	49	34068	May	2,	1873	10	00	1	96	1	46	50
32241	April	14,	1873	10	00	1	99	1	50	49	34069	May	2,	1873	10	00	1	96	1	46	50
32242	April	14,	1873	10	00	1	99	1	50	49	34168	May	2,	1873	10	00	1	96	1	46	50
32243	April	14,	1873	10	00	1	99	1	50	49	34172	May	2,	1873	10	00	1	96	1	46	50
32244	April	14,	1873	10	00	1	99	1	50	49	34184	May	2,	1873	10	00	1	96	1	46	50
32245	April	14,	1873	10	00	1	99	1	50	49	34185	May	2,	1873	10	00	2	96	1	46	50
32248	April	14,	1873	10	00	1	99	1	50	49	34340	May	5,	1873	10	00	1	96	1	46	50
32514	April	15,	1873	10	00	1	99	1	50	49	34363	May	5,	1873	10	00	1	96	1	46	50
32515	April	15,	1873	10	00	1	99	1	50	49	34364	May	5,	1873	10	00	1	96	1	46	50
32631	April	16,	1873	10	00	1	99	1	49	50	34365	May	5,	1873	10	00	1	96	1	46	50
32632	April	16,	1873	10	00	1	99	1	49	50	33541	April	29,	1873	10	00	1	97	1	47	50
32674	April	17,	1873	10	00	1	99	1	49	50	33542	April	29,	1873	10	00	1	97	1	47	50
33291	April	28,	1873	10	00	1	97	1	47	50	33543	April	29,	1873	10	00	1	97	1	47	50
33295	April	28,	1873	10	00	1	97	1	47	50	33544	April	29,	1873	10	00	1	97	1	47	50
33416	April	29,	1873	10	00	1	97	1	47	50	33630	April	30,	1873	10	00	1	97	1	47	50
33417	April	29,	1873	10	00	1	97	1	47	50	33769	April	30,	1873	10	00	1	97	1	47	50
33418	April	29,	1873	10	00	1	97	1	47	50	33770	April	30,	1873	10	00	1	97	1	47	50
33419	April	29,	1873	10	00	1	97	1	47	50	33771	April	30,	1873	10	00	1	97	1	47	50
33420	April	29,	1873	10	00	1	97	1	47	50	33772	April	30,	1873	10	00	1	97	1	47	50
33421	April	29,	1873	10	00	1	97	1	47	50	33773	April	30,	1873	10	00	1	97	1	47	50
33426	April	29,	1873	10	00	1	97	1	47	50	34043	May	1,	1873	10	00	1	96	1	46	50
33427	April	29,	1873	10	00	1	97	1	47	50	34064	May	1,	1873	10	00	1	96	1	46	50
33428	April	29,	1873	10	00	1	97	1	47	50	34066	May	1,	1873	10	00	1	96	1	46	50
33429	April	29,	1873	10	00	1	97	1	47	50	34068	May	1,	1873	10	00	1	96	1	46	50
33438	April	29,	1873	10	00	1	97	1	47	50	34172	May	2,	1873	10	00	1	96	1	46	50
33439	April	29,	1873	10	00	1	97	1	47	50	34173	May	2,	1873	10	00	1	96	1	46	50
33440	April	29,	1873	10	00	1	97	1	47	50	34185	May	2,	1873	10	00	1	96	1	46	50
33441	April	29,	1873	10	00	1	97	1	47	50	34266	May	5,	1873	10	00	1	96	1	46	50
33481	April	29,	1873	10	00	1	97	1	47	50	34340	May	5,	1873	10	00	1	96	1	46	50
33482	April	29,	1873	10	00	1	97	1	47	50	34354	May	5,	1873	10	00	1	96	1	46	50
33483	April	29,	1873	10	00	1	97	1	47	50	34372	May	5,	1873	10	00	1	96	1	46	50
33484	April	29,	1873	10	00	1	97	1	47	50	34416	May	5,	1873	10	00	1	96	1	46	50
33485	April	29,	1873	10	00	1	97	1	47	50	34417	May	5,	1873	10	00	1	96	1	46	50
33486	April	29,	1873	10	00	1	97	1	47	50	34422	May	5,	1873	10	00	1	96	1	46	50
33487	April	29,	1873	10	00	1	97	1	47	50	34423	May	5,	1873	10	00	1	96	1	46	50
33488	April	29,	1873	10	00	1	97	1	47	50	34424	May	5,	1873	10	00	1	96	1	46	50
33539	April	29,	1873	10	00	1	97	1	47	50	34431	May	5,	1873	10	00	1	96	1	46	50
33540	April	29,	1873	10	00	1	99	1	47	50	34427	May	5,	1873	10	00	1	96	1	46	50
32336	April†	14,	1873	10	00	1	99	1	50	49	34428	May	5,	1873	10	00	1	96	1	46	50
32514	April	15,	1873	10	00	1	99	1	50	49	34429	May	5,	1873	10	00	1	96	1	46	50
32515	April	15,	1873	10	00	1	99	1	50	49	34366	May†	5,	1873	10	00	1	96	1	46	50
32516	April	15,	1873	10	00	1	99	1	50	49	34367	May	5,	1873	10	00	1	96	1	46	50
32632	April	16,	1873	10	00	1	99	1	50	49	34372	May	5,	1873	10	00	1	96	1	46	50
32635	April	16,	1873	10	00	1	99	1	50	49	34373	May	5,	1873	10	00	1	96	1	46	50
32673	April	17,	1873	10	00	1	99	1	50	49	34416	May	5,	1873	10	00	1	96	1	46	50
32674	April	17,	1873	10	00	1	97	1	50	49	34417	May	5,	1873	10	00	1	96	1	46	50
35288	April	28,	1873	10	00	1	97	1	48	49	34424	May	5,	1873	10	00	1	96	1	46	50
33294	April	28,	1873	10	00	1	97	1	48	49	34428	May	5,	1873	10	00	1	96	1	46	50
33295	April	28,	1873	10	00	1	97	1	48	49	34429	May	5,	1873	10	00	1	96	1	46	50
33416	April	29,	1873	10	00	1	97	1	48	49	34431	May	5,	1873	10	00	1	96	1	46	50
33417	April	29,	1873	10	00	1	97	1	48	49	34461	May	5,	1873	10	00	1	96	1	46	50
33418	April	29,	1873	10	00	1	97	1	48	49	34462	May	5,	1873	10	00	1	96	1	46	50
33419	April	29,	1873	10	00	1	97	1	48	49	34463	May	5,	1873	10	00	1	96	1	46	50
33420	April	29,	1873	10	00	1	97	1	48	49	34464	May	5,	1873	10	00	1	96	1	46	50
33421	April	29,	1873	10	00	1	97	1	48	49	34465	May	5,	1873	10	00	1	96	1	46	50
33438	April	29,	1873	10	00	1	97	1	48	49	34466	May	5,	1873	10	00	1	96	1	46	50
33439	April	29,	1873	10	00	1	97	1	48	49	34467	May	5,	1873	10	00	1	96	1	46	50
33440	April	29,	1873	10	00	1	97	1	48	49	34475	May	5,	1873	10	00	1	96	1	46	50
33466	April	29,	1873	10	00	1	97	1	48	49	34476	May	5,	1873	10	00	1	96	1	46	50
33467	April	29,	1873	10	00	1	97	1	48	49	34477	May	5,	1873	10	00	1	96	1	46	60
33468	April	29,	1873	10	00	1	97	1	48	49	34478	May	5,	1873	10	00	1	96	1	46	50
33481	April	29,	1873	10	00	1	97	1	48	49	34479	May	5,	1873	10	00	1	96	1	46	50
33482	April	29,	1873	10	00	1	97	1	48	49	34480	May	5,	1873	10	00	1	96	1	46	50
33483	April	29,	1873	10	00	1	97	1	48	49	34481	May	5,	1873	10	00	1	96	1	46	50
33484	April	29,	1873	10	00	1	97	1	48	49	34482	May	5,	1873	10	00	1	96	1	46	50
33485	April	29,	1873	10	00	1	97	1	48	49	34483	May	5,	1873	10	00	1	96	1	46	50
33486	April	29,	1873	10	00	1	97	1	48	49	34484	May	5,	1873	10	00	1	96	1	46	50
33497	April	29,	1873	10	00	1	97	1	48	49	34485	May	5,	1873	10	00	1	96	1	46	50
33488	April	29,	1873	10	00	1	97	1	48	49	34486	May	5,	1873	10	00	1	96	1	46	50
33489	April	29,	1873	10	00	1	97	1	48	49	34461	May	5,	1873	10	00	1	96	1	46	50
33538	April	29,	1873	10	00	1	97	1	48	49	34462	May	5,	1873	10	00	1	96	1	46	50
33539	April	29,	1873	10	00	1	97	1	48	49	34463	May	5,	1873	10	00	1	96	1	46	50
33540	April	29,	1873	10	00	1	97	1	48	49	34464	May	5,	1873	10	00	1	96	1	46	50
33541	April	29,	1873	10	00	1	97	1	48	49	34465	May	5,	1873	10	00	1	96	1	46	50
33542	April	29,	1873	10	00	1	97	1	48	49	34466	May	5,	1873	10	00	1	96	1	46	50
											34467	May	5,	1873	10	00	1	96	1	46	50

*This and following found in "Book B—10—B."
†This and following found in "Book B—10—A."

34475	May	5,	1873	10	00	1	96	1	46	50	35418	May	1,	1873	10	00	1	97	1	47	50
34476	May	5,	1873	10	00	1	96	1	46	50	35876	May	22,	1873	10	00	1	94	1	44	50
34477	May	5,	1873	10	00	1	96	1	46	50	35900	May	26,	1873	10	00	1	93	1	43	50
34478	May	5,	1873	10	00	1	96	1	46	50	37021	July	3,	1873	10	00	1	88	1	38	50
34479	May	5,	1873	10	00	1	96	1	46	50	37168	July	5.	1873	10	00	1	88	1	38	50
34480	May	5,	1873	10	00	1	96	1	46	50	37169	July	5,	1873	10	00	1	88	1	38	50
34481	May	5,	1873	10	00	1	96	1	46	50	37766	July	11,	1873	10	00	1	87	1	37	50
34482	May	5,	1873	10	00	1	96	1	46	50	37767	July	11,	1873	10	00	1	87	1	37	50
34483	May	5,	1873	10	00	1	96	1	46	50	37768	July	11,	1873	10	00	1	87	1	37	50
34484	May	5,	1873	10	00	1	96	1	46	50	37770	July	12,	1873	10	00	1	87	1	37	50
34485	May	5,	1873	10	00	1	96	1	46	50	37771	July	12,	1873	10	00	1	87	1	37	50
34486	May	5,	1873	10	00	1	96	1	46	50	37772	July	12,	1873	10	00	1	87	1	37	50
34487	May	5,	1873	10	00	1	96	1	46	50	37773	July	12,	1873	10	00	1	87	1	37	50
34495	May	5,	1873	10	00	1	96	1	46	50	37774	July	12,	1873	10	00	1	87	1	37	50
34496	May	5,	1873	10	00	1	96	1	46	50	37775	July	12,	1873	10	00	1	87	1	37	50
34497	May	5,	1873	10	00	1	96	1	46	50	37776	July	12,	1873	10	00	1	87	1	37	50
34498	May	5,	1873	10	00	1	96	1	46	50	37777	July	12,	1873	10	00	1	87	1	37	50
34499	May	5,	1873	10	00	1	96	1	46	50	37778	July	12,	1873	10	00	1	87	1	37	50
34602	May	5,	1873	10	00	1	96	1	46	50	3777-	July	12,	1873	10	00	1	87	1	37	50
34605	May	5,	1873	10	00	1	96	1	46	50	37780	July	12,	1873	10	00	1	87	1	37	50
34607	May	5,	1873	10	00	1	96	1	46	50	37781	July	12,	1873	10	00	1	87	1	37	50
34608	May	5,	1873	10	00	1	96	1	46	50	38278	Aug.†	5,	1873	10	00	1	83	1	33	50
34609	May	5,	1873	10	00	1	96	1	46	50	38279	Aug.	5,	1873	10	00	1	83	1	33	50
34688	May	5,	1873	10	00	1	96	1	46	50	38280	Aug.	5,	1873	10	00	1	83	1	33	50
34689	May	5,	1873	10	00	1	96	1	46	50	38281	Aug.	5,	1873	10	00	1	83	1	33	50
34941	May	15,	1873	10	00	1	95	1	45	50	38286	Aug.	5,	1873	10	00	1	83	1	33	50
34942	May	15,	1873	10	00	1	95	1	45	50	38287	Aug.	5,	1873	10	00	1	83	1	33	50
35008	May	16,	1873	10	00	1	95	1	45	50	38288	Aug.	5,	1873	10	00	1	83	1	33	50
35009	May	16,	1873	10	00	1	95	1	45	50	38289	Aug.	5,	1873	10	00	1	83	1	33	50
35010	May	16,	1873	10	00	1	95	1	45	50	38353	Aug.	5,	1873	10	00	1	83	1	33	50
35049	May	17,	1873	10	00	1	95	1	45	50	38355	Aug.	5,	1873	10	00	1	83	1	33	50
35050	May	17,	1873	10	00	1	95	1	45	50	38359	Aug.	5,	1873	10	00	1	83	1	33	50
35067	May	17,	1873	10	00	1	95	1	45	50	38360	Aug.	5.	1873	10	00	1	83	1	33	50
35410	May	1,	1873	10	00	1	97	1	47	50	38362	Aug.	5,	1873	10	00	1	83	1	33	50
35411	May	1,	1873	10	00	1	97	1	47	50	38363	Aug.	5,	1873	10	00	1	83	1	33	50
35412	May	1,	1873	10	00	1	97	1	47	50	38365	Aug.	5,	1873	10	00	1	83	1	33	50
35413	May	1,	1873	10	00	1	97	1	47	50	38367	Aug.	5,	1873	10	00	1	83	1	33	50
35414	May	1,	1873	10	00	1	97	1	47	50	3°370	Aug.	5,	1273	10	00	1	83	1	33	50
35415	May	1,	1873	10	00	1	97	1	47	50	38371	Aug.	5,	1873	10	00	1	83	1	33	50
35416	May	1,	1873	10	00	1	97	1	47	50	38372	Aug.	5,	1873	10	00	1	83	1	33	50
35417	May	1,	1873	10	00	1	97	1	47	50	38374	Aug.	5,	1873	10	00	1	83	1	33	50
35418	May	1,	1873	10	00	1	97	1	47	50	38376	Aug.	5,	1873	10	00	1	83	1	33	50
35877	May	26,	1873	10	00	1	93	1	43	50	38399	Aug.	5,	1873	10	00	1	83	1	33	50
37119	July	3,	1873	10	00	1	88	1	38	50	38401	Aug.	5,	1873	10	00	1	83	1	33	50
37766	July	11,	1873	10	00	1	87	1	37	50	39173	Aug.	14,	1873	10	00	1	82	1	32	50
37767	July	11,	1873	10	00	1	87	1	37	50	44223	Dec.	13,	1873	10	00	1	66	1	16	50
37768	July	11,	1873	10	00	1	87	1	37	50	44224	Dec.	13,	1873	10	00	1	66	1	16	50
37770	July	12,	1873	10	00	1	87	1	37	50	44225	Dec.	13,	1873	10	00	1	66	1	16	50
37771	July	12,	1873	10	00	1	87	1	37	50	44226	Dec.	13,	1873	10	00	1	66	1	16	50
34487	May*	5,	1873	10	00	1	96	1	46	50	37772	July	12,	1873	10	00	1	87	1	37	50
34495	May	5,	1873	10	00	1	96	1	46	50	37773	July	12,	1873	10	00	1	87	1	37	50
34496	May	5,	1873	10	00	1	96	1	46	50	37774	July	12,	1873	10	00	1	87	1	37	50
34497	May	5,	1873	10	00	1	96	1	46	50	37775	July	12,	1873	10	00	1	87	1	37	50
34498	May	5,	1873	10	00	1	96	1	46	50	37776	July	12,	1873	10	00	1	87	1	37	50
34499	May	5,	1873	10	00	1	96	1	46	50	37777	July	12,	1873	10	00	1	87	1	37	50
34605	May	5,	1873	10	00	1	96	1	46	50	37778	July	12,	1873	10	00	1	87	1	37	50
34607	May	5,	1873	10	00	1	96	1	46	50	37779	July	12,	1873	10	00	1	87	1	37	50
34608	May	5,	1873	10	00	1	96	1	46	50	37780	July	12,	1873	10	00	1	87	1	37	50
34609	May	5,	1873	10	00	1	96	1	46	50	37781	July	12,	1873	10	00	1	87	1	37	50
34617	May	5,	1873	10	00	1	96	1	46	50	37782	July	12,	1873	10	00	1	87	1	37	50
34618	May	5,	1873	10	00	1	96	1	46	50	37783	July	12,	1873	10	00	1	87	1	37	50
34619	May	5,	1873	10	00	1	96	1	46	50	37784	July	12,	1873	10	00	1	87	1	37	50
34620	May	5,	1873	10	00	1	96	1	46	50	37785	July	12,	1873	10	00	1	87	1	37	50
34621	May	5,	1873	10	00	1	96	1	46	50	37786	July	12,	1873	10	00	1	87	1	37	50
34623	May	5,	1873	10	00	1	96	1	46	50	37787	July	12,	1873	10	00	1	87	1	37	50
34688	May	5,	1873	10	00	1	96	1	46	50	37788	July	12,	1873	10	00	1	87	1	37	50
34689	May	5,	1873	10	00	1	96	1	46	50	37789	July	12,	1873	10	00	1	87	1	37	50
34922	May	13,	1873	10	00	1	95	1	45	50	37790	July	12,	1873	10	00	1	87	1	37	50
34941	May	15,	1873	10	00	1	95	1	45	50	37791	July	12,	1873	10	00	1	87	1	37	50
34942	May	15,	1873	10	00	1	95	1	45	50	37792	July	12,	1873	10	00	1	87	1	37	50
35008	May	16,	1873	10	00	1	95	1	45	50	37793	July	12,	1873	10	00	1	87	1	37	50
35010	May	16,	1873	10	00	1	95	1	45	50	37794	July	12,	1873	10	00	1	87	1	37	50
35021	May	16,	1873	10	00	1	95	1	45	50	37795	July	12,	1873	10	00	1	87	1	37	50
35049	May	17,	1873	10	00	1	95	1	45	50	37796	July	12,	1873	10	00	1	87	1	37	50
35067	May	17,	1873	10	00	1	95	1	45	50	37797	July	12,	1873	10	00	1	87	1	37	50
35410	May	1,	1873	10	00	1	97	1	47	50	37798	July	12,	1873	10	00	1	87	1	37	50
35411	May	1,	1873	10	00	1	97	1	47	50	37799	July	12,	1873	10	00	1	87	1	37	50
35412	May	1,	1873	10	00	1	97	1	47	50	37800	July	12,	1873	10	00	1	87	1	37	50
35413	May	1.	1873	10	00	1	97	1	47	50	37782	July*	12,	1873	10	00	1	87	1	37	50
35414	May	1,	1873	10	00	1	97	1	47	50	37783	July	12,	1873	10	00	1	87	1	37	50
35415	May	1,	1873	10	00	1	97	1	47	50	37784	July	12,	1873	10	00	1	87	1	37	50
35416	May	1,	1°73	10	00	1	97	1	47	50	37785	July	12,	1873	10	00	1	87	1	37	50
35417	May	1,	1873	10	00	1	97	1	47	50	37786	July	12,	1873	10	00	1	87	1	37	50

*This and following found in "Book B—10 A."
†This and following found in "Book B—10 D."

37787	July	12,	1873	10	00	1	87	1	37	50	37872	July	12,	1873	10	00	1	87	1	37	50
37788	July	12,	1873	10	00	1	87	1	37	50	37873	July	12,	1873	10	00	1	87	1	37	50
37789	July	12,	1873	10	00	1	87	1	37	50	37874	July	12,	1873	10	00	1	87	1	37	50
37790	July	12,	1873	10	00	1	87	1	37	50	37875	July	12,	1873	10	00	1	87	1	37	50
37791	July	12,	1873	10	00	1	87	1	37	50	37876	July	12,	1873	10	00	1	87	1	37	50
37792	July	12,	1873	10	00	1	87	1	37	50	37266	Aug.	5,	1873	10	00	1	83	1	33	50
37793	July	12,	1873	10	00	1	87	1	37	50	38267	Aug.	5,	1873	10	00	1	83	1	33	50
37794	July	12,	1873	10	00	1	87	1	37	50	38268	Aug.	5,	1873	10	00	1	83	1	33	50
37795	July	12,	1873	10	00	1	87	1	37	50	38269	Aug.	5,	1873	10	00	1	83	1	33	50
37796	July	12,	1873	10	00	1	87	1	37	50	38270	Aug.	5,	1873	10	00	1	83	1	33	50
37797	July	12,	1873	10	00	1	87	1	37	50	38271	Aug.	5,	1873	10	00	1	83	1	33	50
37798	July	12,	1873	10	00	1	87	1	37	50	38272	Aug.	5,	1873	10	00	1	83	1	33	50
37799	July	12,	1873	10	00	1	87	1	37	50	38273	Aug.	5,	1873	10	00	1	83	1	33	50
37800	July	12,	1873	10	00	1	87	1	37	50	38274	Aug.	5,	1873	10	00	1	83	1	33	50
37801	July	12,	1873	10	00	1	87	1	37	50	38275	Aug.	5,	1873	10	00	1	83	1	33	50
37802	July	12,	1873	10	00	1	87	1	37	50	38276	Aug.	5,	1873	10	00	1	83	1	33	50
37803	July	12,	1873	10	00	1	87	1	37	50	38277	Aug.	5,	1873	10	00	1	83	1	33	50
37804	July	12,	1873	10	00	1	87	1	37	50	38278	Aug.	5,	1873	10	00	1	83	1	33	50
37805	July	12,	1873	10	00	1	87	1	37	50	38279	Aug.	5,	1873	10	00	1	83	1	33	50
37806	July	12,	1873	10	00	1	87	1	37	50	38280	Aug.	5,	1873	10	00	1	83	1	33	50
37807	July	12,	1873	10	00	1	87	1	37	50	38281	Aug.	5,	1873	10	00	1	83	1	33	50
37840	July	12,	1873	10	00	1	87	1	37	50	38282	Aug.	5,	1873	10	00	1	83	1	33	50
37841	July	12,	1873	10	00	1	87	1	37	50	38285	Aug.	5,	1873	10	00	1	83	1	33	50
37801	July*	12,	1873	10	00	1	87	1	37	50	38286	Aug.	5,	1873	10	00	1	83	1	33	50
37802	July	12,	1873	10	00	1	87	1	37	50	38287	Aug.	5,	1873	10	00	1	83	1	33	50
37802	July	12,	1873	10	00	1	87	1	37	50	38288	Aug.	5,	1873	10	00	1	83	1	33	50
37803	July	12,	1873	10	00	1	87	1	37	50	37861	July*	12,	1873	10	00	1	87	1	37	50
37804	July	12,	1873	10	00	1	87	1	37	50	37862	July	12,	1873	10	00	1	87	1	37	50
37805	July	12,	1873	10	00	1	87	1	37	50	37863	July	12,	1873	10	00	1	87	1	37	50
37806	July	12,	1873	10	00	1	87	1	37	50	37864	July	12,	1873	10	00	1	87	1	37	50
37807	July	12,	1873	10	00	1	87	1	37	50	37865	July	12,	1873	10	00	1	87	1	37	50
37840	July	12,	1873	10	00	1	87	1	37	50	37866	July	12,	1873	10	00	1	87	1	37	50
37841	July	12,	1873	10	00	1	87	1	37	50	37867	July	12,	1873	10	00	1	87	1	37	50
37842	July†	12,	1873	10	00	1	87	1	37	50	37868	July	12,	1873	10	00	1	87	1	37	50
37843	July	12,	1873	10	00	1	87	1	37	50	37869	July	12,	1873	10	00	1	87	1	37	50
37844	July	12,	1873	10	00	1	87	1	37	50	37870	July	12,	1873	10	00	1	87	1	37	50
37845	July	12,	1873	10	00	1	87	1	37	50	37871	July	12,	1873	10	00	1	87	1	37	50
37846	July	12,	1873	10	00	1	87	1	37	50	37872	July	12,	1873	10	00	1	87	1	37	50
37847	July	12,	1873	10	00	1	87	1	37	50	37873	July	12,	1873	10	00	1	87	1	37	50
37848	July	12,	1873	10	00	1	87	1	37	50	37874	July	12,	1873	10	00	1	87	1	37	50
37849	July	12,	1873	10	00	1	87	1	37	50	37875	July	12,	1873	10	00	1	87	1	37	50
37850	July	12,	1873	10	00	1	87	1	37	50	37876	July	12,	1873	10	00	1	87	1	37	50
37851	July	12,	1873	10	00	1	87	1	37	50	38266	Aug.	5,	1873	10	00	1	83	1	33	50
37852	July	12,	1873	10	00	1	87	1	37	50	38267	Aug.	5,	1873	10	00	1	83	1	33	50
37853	July	12,	1873	10	00	1	87	1	37	50	38268	Aug.	5,	1873	10	00	1	83	1	33	50
37854	July	12,	1873	10	00	1	87	1	37	50	38269	Aug.	5,	1873	10	00	1	83	1	33	50
37855	July	12,	1873	10	00	1	87	1	37	50	38270	Aug.	5,	1873	10	00	1	83	1	33	50
37856	July	12,	1873	10	00	1	87	1	37	50	38271	Aug.	5,	1873	10	00	1	83	1	33	50
37857	July	12,	1873	10	00	1	87	1	37	50	38272	Aug.	5,	1873	10	00	1	83	1	33	50
37858	July	12,	1873	10	00	1	87	1	37	50	38273	Aug.	5,	1873	10	00	1	83	1	33	50
37859	July	12,	1873	10	00	1	87	1	37	50	38274	Aug.	5,	1873	10	00	1	83	1	33	50
37860	July	12,	1873	10	00	1	87	1	37	50	38275	Aug.	5,	1873	10	00	1	83	1	33	50
37842	July†	12,	1873	10	00	1	87	1	37	50	38276	Aug.	5,	1873	10	00	1	83	1	33	50
37843	July	12,	1873	10	00	1	87	1	37	50	38277	Aug.	5,	1873	10	00	1	83	1	33	50
37844	July	12,	1873	10	00	1	87	1	37	50	38289	Aug.†	5,	1873	10	00	1	83	1	33	50
37845	July	12,	1873	10	00	1	87	1	37	50	38290	Aug.	5,	1873	10	00	1	83	1	33	50
37846	July	12,	1873	10	00	1	87	1	37	50	38351	Aug.	5,	1873	10	00	1	83	1	33	50
37847	July	12,	1873	10	00	1	87	1	37	50	38353	Aug.	5,	1873	10	00	1	83	1	33	50
37848	July	12,	1873	10	00	1	87	1	37	50	38355	Aug.	5,	1873	10	00	1	83	1	33	50
37849	July	12,	1873	10	00	1	87	1	37	50	38359	Aug.	5,	1873	10	00	1	83	1	33	50
37850	July	12,	1873	10	00	1	87	1	37	50	38360	Aug.	5,	1873	10	00	1	83	1	33	50
37851	July	12,	1873	10	00	1	87	1	37	50	38362	Aug.	5,	1873	10	00	1	83	1	33	50
37852	July	12,	1873	10	00	1	87	1	37	50	38363	Aug.	5,	1873	10	00	1	83	1	33	50
37853	July	12,	1873	10	00	1	87	1	37	50	38365	Aug.	5,	1873	10	00	1	83	1	33	50
37854	July	12,	1873	10	00	1	87	1	37	50	38367	Aug.	5,	1873	10	00	1	83	1	33	50
37855	July	12,	1873	10	00	1	87	1	37	50	38370	Aug.	5,	1873	10	00	1	83	1	33	50
37856	July	12,	1873	10	00	1	87	1	37	50	38371	Aug.	5,	1873	10	00	1	83	1	33	50
37857	July	12,	1873	10	00	1	87	1	37	50	38372	Aug.	5,	1873	10	00	1	83	1	33	50
37858	July	12,	1873	10	00	1	87	1	37	50	38376	Aug.	5,	1873	10	00	1	83	1	33	50
37859	July	12,	1873	10	00	1	87	1	37	50	38401	Aug.	5,	1873	10	00	1	83	1	33	50
37860	July	12,	1873	10	00	1	87	1	37	50	38889	Aug.	11,	1873	10	00	1	82	1	32	50
37861	July	12,	1873	10	00	1	87	1	37	50	44223	Dec.	12,	1873	10	00	1	66	1	16	50
37862	July	12,	1873	10	00	1	87	1	37	50	44224	Dec.	12,	1873	10	00	1	66	1	16	50
37863	July	12,	1873	10	00	1	87	1	37	50	44225	Dec.	12,	1873	10	00	1	66	1	16	50
37864	July	12,	1873	10	00	1	87	1	37	50	44226	Dec.	12,	1873	10	00	1	66	1	16	50
37865	July	12,	1873	10	00	1	87	1	37	50	44227	Dec.	12,	1873	10	00	1	66	1	16	50
37866	July	12,	1873	10	00	1	87	1	37	50	44228	Dec.	12,	1873	10	00	1	66	1	16	50
37867	July	12,	1873	10	00	1	87	1	37	50	44229	Dec.	12,	1873	10	00	1	66	1	16	50
37868	July	12,	1873	10	00	1	87	1	37	50	44230	Dec.	12,	1873	10	00	1	66	1	16	50
37869	July	12,	1873	10	00	1	87	1	37	50	44231	Dec.	12,	1873	10	00	1	66	1	16	50
37870	July	12,	1873	10	00	1	87	1	37	50	44232	Dec.	12,	1873	10	00	1	66	1	16	50
37871	July	12,	1873	10	00	1	87	1	37	50	44233	Dec.	12,	1873	10	00	1	66	1	16	05

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44227	Dec.*	13,	1873	10	00	1	66	1	16	50	37782	July	12,	1873	10	00	1	87	1	37	50
44228	Dec.	13,	1873	10	00	1	66	1	16	50	37783	July	12,	1873	10	00	1	87	1	37	50
44229	Dec.	13,	1873	10	00	1	66	1	16	50	37784	July	12,	1873	10	00	1	87	1	37	50
44230	Dec.	13,	1873	10	00	1	66	1	16	50	37785	July	12,	1873	10	00	1	87	1	37	50
44231	Dec.	13,	1873	10	00	1	66	1	16	50	37786	July	12,	1873	10	00	1	87	1	37	50
44232	Dec.	13,	1873	10	00	1	66	1	16	50	33480	April	29,	1873	10	00	1	97	1	48	49
44233	Dec.	13,	1873	10	00	1	66	1	16	50	33481	April	29,	1873	10	00	1	97	1	48	49
44236	Dec.	13,	1873	10	00	1	66	1	16	50	33482	April	29,	1873	10	00	1	97	1	48	49
44247	Dec.	13,	1873	10	00	1	66	1	16	50	33483	April	29,	1873	10	00	1	97	1	48	49
44248	Dec.	13,	1873	10	00	1	66	1	16	50	33484	April	29,	1873	10	00	1	97	1	48	49
44249	Dec.	13,	1873	10	00	1	66	1	16	50	33485	April	29,	1873	10	00	1	97	1	48	49
44250	Dec.	13,	1873	10	00	1	66	1	16	50	33486	April	29,	1873	10	00	1	97	1	48	49
44251	Dec.	13,	1873	10	00	1	66	1	16	50	33487	April	29,	1873	10	00	1	97	1	48	49
44252	Dec.	13,	1873	10	00	1	66	1	16	50	33539	April	29,	1873	10	00	1	97	1	48	49
44253	Dec.	13,	1873	10	00	1	66	1	16	50	33540	April	29,	1873	10	00	1	97	1	48	49
44254	Dec.	13,	1873	10	00	1	66	1	16	50	33541	April	29,	1873	10	00	1	97	1	48	49
44255	Dec.	13,	1873	10	00	1	66	1	16	50	33542	April	29,	1873	10	00	1	97	1	48	49
44256	Dec.	13,	1873	10	00	1	66	1	16	50	33543	April	29,	1873	10	00	1	97	1	48	49
44257	Dec.	13,	1873	10	00	1	66	1	16	50	33544	April	29,	1873	10	00	1	97	1	48	49
44258	Dec.	13,	1873	10	00	1	66	1	16	50	33545	April	29,	1873	10	00	1	97	1	48	49
44289	Dec.	13,	1873	10	00	1	66	1	16	50	33546	April	29,	1873	10	00	1	97	1	48	49
44290	Dec.	13,	1873	10	00	1	66	1	16	50	33730	April	30,	1873	10	00	1	97	1	48	49
44304	Dec.	13,	1873	10	00	1	66	1	16	50	33771	April	30,	1873	10	00	1	97	1	48	49
44305	Dec.	13,	1873	10	00	1	66	1	16	50	33772	April	30,	1873	10	00	1	97	1	48	49
44306	Dec.	13,	1873	10	00	1	66	1	16	50	33773	April	30,	1873	10	00	1	97	1	48	49
44307	Dec.	13,	1873	10	00	1	66	1	16	50	34065	May	2,	1873	10	00	1	96	1	47	49
44308	Dec.	13,	1873	10	00	1	66	1	16	50	34067	May	2,	1873	10	00	1	96	1	47	49
44309	Dec.	13,	1873	10	00	1	66	1	16	50	34068	May	2,	1873	10	00	1	96	1	47	49
34341	May†	5,	1873	10	00	1	96	1	48	48	34173	May	2,	1873	10	00	1	96	1	47	49
34354	May	5,	1873	10	00	1	96	1	48	48	34209	May	5,	1873	10	00	1	96	1	47	49
34364	May	5,	1873	10	00	1	96	1	48	48	34210	May	5,	1873	10	00	1	96	1	47	49
34365	May	5,	1873	10	00	1	96	1	48	48	34301	May	5,	1873	10	00	1	96	1	47	49
34366	May	5,	1873	10	00	1	96	1	48	48	34340	May	5,	1873	10	00	1	96	1	47	49
34372	May	5,	1873	10	00	1	96	1	48	48	37786	July	12,	1873	10	00	1	87	1	37	50
34415	May	5,	1873	10	00	1	96	1	48	48	37787	July	12,	1873	10	00	1	87	1	37	50
34461	May	5,	1873	10	00	1	96	1	48	48	37788	July	12,	1873	10	00	1	87	1	37	50
34462	May	5,	1873	10	00	1	96	1	48	48	37789	July	12,	1873	10	00	1	87	1	37	50
34463	May	5,	1873	10	00	1	96	1	48	48	37790	July	12,	1873	10	00	1	87	1	37	50
34464	May	5,	1873	10	00	1	96	1	48	48	37791	July	12,	1873	10	00	1	87	1	37	50
34465	May	5,	1873	10	00	1	96	1	48	48	37792	July	12,	1873	10	00	1	87	1	37	50
34474	May	5,	1873	10	00	1	96	1	48	48	37793	July	12,	1873	10	00	1	87	1	37	50
34475	May	5,	1873	10	00	1	96	1	48	48	37794	July	12,	1873	10	00	1	87	1	37	50
34476	May	5,	1873	10	00	1	96	1	48	48	37795	July	12,	1873	10	00	1	87	1	37	50
34477	May	5,	1873	10	00	1	96	1	48	48	37796	July	12,	1873	10	00	1	87	1	37	50
34478	May	5,	1873	10	00	1	96	1	48	48	37797	July	12,	1873	10	00	1	87	1	37	50
34479	May	5,	1873	10	00	1	96	1	48	48	37798	July	12,	1873	10	00	1	87	1	37	50
34480	May	5,	1873	10	00	1	96	1	48	48	37799	July	12,	1873	10	00	1	87	1	37	50
34481	May	5,	1873	10	00	1	96	1	48	48	37800	July	12,	1873	10	00	1	87	1	37	50
34482	May	5,	1873	10	00	1	96	1	48	48	37801	July	12,	1873	10	00	1	87	1	37	50
34483	May	5,	1873	10	00	1	96	1	48	48	37802	July	12,	1873	10	00	1	87	1	37	50
34484	May	5,	1873	10	00	1	96	1	48	48	37803	July	12,	1873	10	00	1	87	1	37	50
34485	May	5,	1873	10	00	1	96	1	48	48	37804	July	12,	1873	10	00	1	87	1	37	50
34486	May	5,	1873	10	00	1	96	1	48	48	37805	July	12,	1873	10	00	1	87	1	37	50
34494	May	5,	1873	10	00	1	96	1	48	48	37806	July	12,	1873	10	00	1	87	1	37	50
34495	May	5,	1873	10	00	1	96	1	48	48	37807	July	12,	1873	10	00	1	87	1	37	50
34496	May	5,	1873	10	00	1	96	1	48	48	37840	July	11,	1873	10	00	1	87	1	37	50
34497	May	5,	1873	10	00	1	96	1	48	48	37841	July	11,	1873	10	00	1	87	1	37	50
34498	May	5,	1873	10	00	1	96	1	48	48	37842	July	11,	1873	10	00	1	87	1	37	50
34499	May	5,	1873	10	00	1	96	1	48	48	37843	July	11,	1873	10	00	1	87	1	37	50
35416	May	1,	1873	10	00	1	97	1	47	50	37844	July	11,	1873	10	00	1	87	1	37	50
35417	May	1,	1873	10	00	1	97	1	47	50	37845	July	11,	1873	10	00	1	87	1	37	50
35736	May	2,	1873	10	00	1	96	1	46	50	14607	April‡	9,	1872	10	00	2	50	2	02	48
35866	May	2,	1873	10	00	1	93	1	46	47	15687	June	1,	1872	10	00	2	43	1	95	48
35874	May	22,	1873	10	00	1	94	1	50	44	16956	July	5,	1872	10	00	2	38	1	90	48
35875	May	22,	1873	10	00	1	94	1	50	44	18199	Aug.	1,	1872	10	00	2	34	1	86	48
37015	July	3,	1873	10	00	1	88	1	40	48	18200	Aug.	1,	1872	10	00	2	34	1	86	48
37120	July	3,	1873	10	00	1	88	1	40	48	18220	Aug.	3,	1872	10	00	2	33	1	85	48
37767	July	11,	1873	10	00	1	87	1	39	48	20128	Aug.	21,	1872	10	00	2	31	1	83	48
37768	July	11,	1873	10	00	1	87	1	39	48	20494	Aug.	22,	1872	10	00	2	31	1	83	48
37769	July	11,	1873	10	00	1	87	1	39	48	21907	Sept.	12,	1872	10	00	2	28	1	80	48
37770	July	12,	1873	10	00	1	87	1	39	48	21908	Sept.	12,	1872	10	00	2	28	1	80	48
37771	July	12,	1873	10	00	1	87	1	37	50	21909	Sept.	12,	1872	10	00	2	28	1	80	48
37772	July	12,	1873	10	00	1	87	1	37	50	21910	Sept.	12,	1872	10	00	2	28	1	80	48
37773	July	12,	1873	10	00	1	87	1	37	50	21911	Sept.	12,	1872	10	00	2	28	1	80	48
37774	July	12,	1873	10	00	1	87	1	37	50	21912	Sept.	12,	1872	10	00	2	28	1	80	48
37775	July	12,	1873	10	00	1	87	1	37	50	21913	Sept.	12,	1872	10	00	2	28	1	80	48
37776	July	12,	1873	10	00	1	87	1	37	50	21932	Sept.	12,	1872	10	00	2	28	1	80	48
37777	July	12,	1873	10	00	1	87	1	37	50	24526	Oct.	31,	1872	10	00	2	22	1	74	48
37778	July	12,	1873	10	00	1	87	1	37	50											
37779	July	12,	1873	10	00	1	87	1	37	50											
37780	July	12,	1873	10	00	1	87	1	37	50	33425	April	29,	1873	10	00	1	97	1	48	49
37781	July	12,	1873	10	00	1	87	1	37	50	33426	April	29,	1873	10	00	1	97	1	48	49

BOOK B 10—D.

*Book B 10—B. †Book B 10—D. ‡Book 10—B.

33427	April	29,	1873	10	00	1	97	1	48	49	44309	Dec.	13, 1873	10	00	1	66	1	16	50
33428	April	29,	1873	10	00	1	97	1	48	49	44310	Dec.	13, 1873	10	00	1	66	1	16	50
33429	April	29,	1873	10	00	1	97	1	48	49	44311	Dec.	13, 1873	10	00	1	66	1	16	50
33438	April	29,	1873	10	00	1	97	1	48	49	44312	Dec.	13, 1873	10	00	1	66	1	16	50
33439	April	29,	1873	10	00	1	97	1	48	49										
33440	April	29,	1873	10	00	1	97	1	48	49			BOOK 10—"B."							
33475	April	29,	1873	10	00	1	97	1	48	49										
32234	April	14,	1873	10	00	1	99	1	50	49	1145	July	12, 1871	10	00	2	86	2	38	48
32235	April	14,	1873	10	00	1	99	1	50	49	4411	Aug.	24, 1871	10	00	2	81	2	33	48
32236	April	14,	1873	10	00	1	99	1	50	49	8246	Oct.	31, 1871	10	00	2	72	2	24	48
32237	April	14,	1873	10	00	1	99	1	50	49	14592	April	9, 1872	10	00	2	50	2	02	48
32238	April	14,	1873	10	00	1	99	1	50	49	38353	Aug.†	5, 1873	10	00	1	83	1	33	50
32239	April	14,	1873	10	00	1	99	1	50	49	38355	Aug.	5, 1873	10	00	1	83	1	33	50
32240	April	14,	1873	10	00	1	99	1	50	49	38359	Aug.	5, 1873	10	00	1	83	1	33	50
32241	April	14,	1873	10	00	1	99	1	50	49	38360	Aug.	5, 1873	10	00	1	83	1	33	50
32242	April	14,	1873	10	00	1	99	1	50	49	38362	Aug.	5, 1873	10	00	1	83	1	33	50
32243	April	14,	1873	10	00	1	99	1	50	49	38363	Aug.	5, 1873	10	00	1	83	1	33	50
32244	April	14,	1873	10	00	1	99	1	50	49	38365	Aug.	5, 1873	10	00	1	83	1	33	50
32245	April	14,	1873	10	00	1	99	1	50	49	38367	Aug.	5, 1873	10	00	1	83	1	33	50
32333	April	14,	1873	10	00	1	99	1	50	49	38370	Aug.	5, 1873	10	00	1	83	1	33	50
32335	April	14,	1873	10	00	1	99	1	50	49	38371	Aug.	5, 1873	10	00	1	83	1	38	45
32342	April	14,	1873	10	00	1	99	1	50	49	38372	Aug.	5, 1873	10	00	1	83	1	38	45
32514	April	14,	1873	10	00	1	99	1	50	49	38374	Aug.	5, 1873	10	00	1	83	1	38	45
32631	April	16,	1873	10	00	1	99	1	50	49	38399	Aug.	5, 1873	10	00	1	83	1	38	45
32673	April	17,	1873	10	00	1	99	1	50	49	38401	Aug.	5, 1873	10	00	1	83	1	38	45
32674	April	17,	1873	10	00	1	99	1	50	49	44223	Dec.	13, 1873	10	00	1	66	1	16	51
32675	April	17,	1873	10	00	1	99	1	50	49	44224	Dec.	13, 1873	10	00	1	66	1	16	50
32677	April	17,	1873	10	00	1	99	1	50	49	44226	Dec.	13, 1873	10	00	1	66	1	16	50
33286	April	28,	1873	10	00	1	97	1	48	49	44227	Dec.	13, 1873	10	00	1	66	1	16	50
33288	April	28,	1873	10	00	1	97	1	48	49	44228	Dec.	13, 1873	10	00	1	66	1	16	50
33295	April	28,	1873	10	00	1	97	1	48	49	44229	Dec.	13, 1873	10	00	1	66	1	16	50
33416	April	29,	1873	10	00	1	97	1	48	49	44230	Dec.	13, 1873	10	00	1	66	1	16	50
33417	April	29,	1873	10	00	1	97	1	48	49	44231	Dec.	13, 1873	10	00	1	66	1	16	50
33418	April	29,	1873	10	00	1	97	1	48	49	44232	Dec.	13, 1873	10	00	1	66	1	16	50
33419	April	29,	1873	10	00	1	97	1	48	49	44233	Dec.	13, 1873	10	00	1	66	1	16	50
33420	April	29,	1873	10	00	1	97	1	48	49	44234	Dec.	13, 1873	10	00	1	66	1	16	50
37874	July	12,	1873	10	00	1	87	1	37	50	44247	Dec.	13, 1873	10	00	1	66	1	16	50
37875	July	12,	1873	10	00	1	87	1	37	50	44248	Dec.	13, 1873	10	00	1	66	1	16	50
37876	July	12,	1873	10	00	1	87	1	37	50	44249	Dec.	13, 1873	10	00	1	66	1	16	50
38265	Aug.	5,	1873	10	00	1	83	1	33	50	4693	Jan.‡	12, 1874	2	00		32		24	8
38266	Aug.	5,	1873	10	00	1	83	1	33	50	4774	Jan.	15, 1874	2	00		33		24	9
38267	Aug.	5,	1873	10	00	1	83	1	33	50	4774	Jan.	15, 1874	2	00		32		24	8
38268	Aug.	5,	1873	10	00	1	83	1	33	50	1050	Jan.	2, 1874	10	00	1	63	1	13	50
38269	Aug.	5,	1873	10	00	1	83	1	33	50	2644	Jan.	6, 1874	10	00	1	62	1	12	50
38270	Aug.	5,	1873	10	00	1	83	1	33	50	2645	Jan.	6, 1874	10	00	1	62	1	12	50
38271	Aug.	5,	1873	10	00	1	83	1	33	50	2646	Jan.	6, 1874	10	00	1	62	1	12	50
38272	Aug.	5,	1873	10	00	1	83	1	33	50	2648	Jan.	6, 1874	10	00	1	62	1	12	50
38273	Aug.	5,	1873	10	00	1	83	1	33	50	2649	Jan.	6, 1874	10	00	1	62	1	12	50
38274	Aug.	5,	1873	10	00	1	83	1	33	50	2651	Jan.	6, 1874	10	00	1	62	1	12	50
38275	Aug.	5,	1873	10	00	1	83	1	33	50	2652	Jan.	6, 1874	10	00	1	62	1	12	50
38276	Aug.	5,	1873	10	00	1	83	1	33	50	2736	Jan.	6, 1874	10	00	1	62	1	12	50
38277	Aug.	5,	1873	10	00	1	83	1	33	50	2807	Jan.	6, 1874	10	00	1	62	1	12	50
38278	Aug.	5,	1873	10	00	1	83	1	33	50	2808	Jan.	6, 1874	10	00	1	62	1	12	50
38279	Aug.	5,	1873	10	00	1	83	1	33	50	2851	Jan.	6, 1874	10	00	1	62	1	12	50
38280	Aug.	5,	1873	10	00	1	83	1	33	50	2943	Jan.	6, 1874	10	00	1	62	1	12	50
38281	Aug.	5,	1873	10	00	1	83	1	33	50	4261	Jan.	8, 1874	10	00	1	62	1	12	50
38282	Aug.	5,	1873	10	00	1	83	1	33	50	5927	Jan.	16, 1874	10	00	1	61	1	11	50
38285	Aug.	5,	1873	10	00	1	83	1	33	50	6491	Jan.	16, 1874	10	00	1	61	1	11	50
38286	Aug.	5,	1873	10	00	1	83	1	33	50	10972	Jan.	31, 1874	10	00	1	59	1	09	50
38287	Aug.	5,	1873	10	00	1	83	1	33	50	11110	Feb.	2, 1874	10	00	1	58	1	08	50
38288	Aug.	5,	1873	10	00	1	83	1	33	50	11111	Feb.	2, 1874	10	00	1	58	1	08	50
38289	Aug.	5,	1873	10	00	1	83	1	33	50	11227	Feb.	2, 1874	10	00	1	58	1	08	50
38348	Aug.	5,	1873	10	00	1	83	1	33	50	11249	Feb.	2, 1874	10	00	1	58	1	08	50
38351	Aug.	5,	1873	10	00	1	83	1	33	50	11428	Feb.	3, 1874	10	00	1	58	1	08	50
44236	Dec.*	12,	1873	10	00	1	66	1	16	50	11431	Feb.	3, 1874	10	00	1	58	1	08	50
44247	Dec.	13,	1873	10	00	1	66	1	16	50	11712	Feb.	4, 1874	10	00	1	58	1	08	50
44248	Dec.	13,	1873	10	00	1	66	1	16	50	11796	Feb.	4, 1874	10	00	1	58	1	08	50
44249	Dec.	13,	1873	10	00	1	66	1	16	50	34602	May†	6, 1873	10	00	1	96	1	48	48
44250	Dec.	13,	1873	10	00	1	66	1	16	50	34604	May	6, 1873	10	00	1	96	1	48	48
44251	Dec.	13,	1873	10	00	1	66	1	16	50	34605	May	6, 1873	10	00	1	96	1	48	48
44252	Dec.	13,	1873	10	00	1	66	1	16	50	34606	May	6, 1873	10	00	1	96	1	48	48
44253	Dec.	13,	1873	10	00	1	66	1	16	50	34607	May	6, 1873	10	00	1	96	1	48	48
44254	Dec.	13,	1873	10	00	1	66	1	16	50	34608	May	6, 1873	10	00	1	96	1	48	48
44255	Dec.	13,	1873	10	00	1	66	1	16	50	34616	May	6, 1873	10	00	1	96	1	48	48
44256	Dec.	13,	1873	10	00	1	66	1	16	50	34617	May	6, 1873	10	00	1	96	1	48	48
44257	Dec.	13,	1873	10	00	1	66	1	16	50	34618	May	6, 1873	10	00	1	96	1	48	48
44258	Dec.	13,	1873	10	00	1	66	1	16	50	34619	May	6, 1873	10	00	1	96	1	48	48
44304	Dec.	13,	1873	10	00	1	66	1	16	50	34620	May	6, 1873	10	00	1	96	1	48	48
44305	Dec.	13,	1873	10	00	1	66	1	16	52	34623	May	6, 1873	10	00	1	96	1	48	48
44306	Dec.	13,	1873	10	00	1	66	1	16	50	34687	May	6, 1873	10	00	1	96	1	48	48
44307	Dec.	13,	1873	10	00	1	66	1	16	50	34688	May	6, 1873	10	00	1	96	1	48	48
44308	Dec.	13,	1873	10	00	1	66	1	16	50	34892	May	14, 1873	10	00	1	95	1	45	50

*Book B 10—A. †Book B 10—D. ‡Book $2.00

34940	May	15, 1873	10 00	1 95	1 45	50
34941	May	15, 1873	10 00	1 95	1 45	50
35008	May	16, 1873	10 00	1 95	1 45	50
35012	May	16, 1873	10 00	1 95	1 45	50
35049	May	17, 1873	10 00	1 95	1 45	50
35050	May	17, 1873	10 00	1 95	1 45	50
35338	May	1, 1873	10 00	1 97	1 50	47
35410	May	1, 1873	10 00	1 97	1 50	47
35411	May	1, 1873	10 00	1 97	1 50	47
35412	May	1, 1873	10 00	1 97	1 50	47
35413	May	1, 1873	10 00	1 97	1 50	47
35414	May	1, 1873	10 00	1 97	1 50	47
35415	May	1, 1873	10 00	1 97	1 50	47
44250	Dec.	13, 1873	10 00	1 66	1 16	50
44251	Dec.	13, 1873	10 00	1 66	1 16	50
44252	Dec.	13, 1873	10 00	1 66	1 16	50
44253	Dec.	13, 1873	10 00	1 66	1 16	50
44254	Dec.	13, 1873	10 00	1 66	1 16	50
44255	Dec.	13, 1873	10 00	1 66	1 16	50
44256	Dec.	13, 1873	10 00	1 66	1 16	50
44257	Dec.	13, 1873	10 00	1 66	1 16	50
44258	Dec.	13, 1873	10 00	1 66	1 16	50
44259	Dec.	13, 1873	10 00	1 66	1 16	50
44260	Dec.	13, 1873	10 00	1 66	1 16	50
44284	Dec.	13, 1873	10 00	1 66	1 16	50
44289	Dec.	13, 1873	10 00	1 66	1 16	50
44304	Dec.	13, 1873	10 00	1 66	1 16	50
44305	Dec.	13, 1873	10 00	1 66	1 16	50
44306	Dec.	13, 1873	10 00	1 66	1 16	50
44307	Dec.	13, 1873	10 00	1 66	1 16	50
44308	Dec.	13, 1883	10 00	1 66	1 16	50
44309	Dec.	13, 1873	10 00	1 66	1 16	50
44310	Dec.	13, 1873	10 00	1 66	1 16	50
44311	Dec.	13, 2873	10 00	1 66	1 16	50

$10 BOOK "A."

491	June	27, 1871	10 00	2 89	2 40	49
4659	Aug.	30, 1871	10 00	2 80	2 31	49
7270	Oct.	9, 1871	10 00	2 75	2 26	49
14607	April	9. 1872	10 00	2 50	2 01	49
17691	April	9, 1872	10 00	2 50	2 01	49
17102	July	6, 1872	10 00	2 37	1 88	49
17464	July	25, 1872	10 00	2 35	1 85	50
17561	July	31, 1872	10 00	2 34	1 84	50
18200	Aug.	1, 1872	10 00	2 34	1 84	50
18220	Aug.	3, 1872	10 00	2 33	1 83	50
18221	Aug.	3, 1872	10 00	2 33	1 83	50
18254	Aug.	6, 1872	10 00	2 33	1 83	50
19284	Aug.	19, 1872	10 00	2 31	1 81	50
19771	Aug.	20, 1872	10 00	2 31	1 81	50
20517	Aug.	22, 1872	10 00	2 31	1 81	50
20635	Aug.	23, 1872	10 00	2 31	1 81	50
20994	Aug.	23, 1872	10 00	2 31	1 81	50

Book "B—10—D."

21050	Aug.	23, 1872	10 00	2 31	1 81	50
21907	Sept.	12, 1872	10 00	2 28	1 78	50
21908	Sept.	12, 1872	10 00	2 28	1 78	50
21909	Sept.	12, 1872	10 00	2 28	1 78	50
21910	Sept.	12, 1872	10 00	2 28	1 78	50
21911	Sept.	12, 1872	10 00	2 28	1 78	50
21912	Sept.	12. 1872	10 00	2 28	1 78	50
21913	Sept.	12, 1872	10 00	2 28	1 78	50
22463	Sept.	24, 1872	10 00	2 27	1 78	49
22473	Sept.	24, 1872	10 00	2 27	1 78	49

$1 BOOK—"A."

4707	Jan.	12, 1871	1 00	0 16	0 11	5
376	Oct.	4, 1871	2 00	0 55	0 47	8
37846	July	12, 1873	10 00	1 87	1 37	50
37847	July	12, 1873	10 00	1 87	1 37	50
37848	July	12, 1873	10 00	1 87	1 37	50
37849	July	12, 1873	10 00	1 87	1 37	50
37850	July	12, 1873	10 00	1 87	1 37	50
37851	July	12, 1873	10 00	1 87	1 37	50
37852	July	12, 1873	10 00	1 87	1 37	50
37853	July	12, 1873	10 00	1 87	1 37	50
37854	July	12, 1873	10 00	1 87	1 37	50
37855	July	12, 1873	10 00	1 87	1 37	50
37856	July	12, 1873	10 00	1 87	1 37	50
37857	July	12, 1873	10 00	1 87	1 37	50
37858	July	12, 1873	10 00	1 87	1 37	50
37859	July	12, 1873	10 00	1 87	1 37	50
37860	July	12, 1873	10 00	1 87	1 37	50
37861	July	12, 1873	10 00	1 87	1 37	50
37862	July	12, 1883	10 00	1 87	1 37	50
37863	July	12, 1878	10 00	1 87	1 37	50
37864	July	12, 1873	10 00	1 87	1 37	50
37865	July	12, 1873	10 00	1 87	1 37	50
37866	July	12, 1873	10 00	1 87	1 37	50
37867	July	12, 1873	10 00	1 87	1 37	50
37868	July	12, 1873	10 00	1 87	1 37	50
37869	July	12, 1873	10 00	1 87	1 37	50
37870	July	12, 1873	10 00	1 87	1 37	50
37871	July	12, 1873	10 00	1 87	1 37	50
37872	July	12, 1873	10 00	1 87	1 37	50
37873	July	12, 1873	10 00	1 87	1 37	50
11797	Feb.†	4, 1874	10 00	1 58	1 03	50
12549	Feb.	5, 1874	10 00	1 58	1 08	50
13157	Feb.	6, 1874	10 00	1 58	1 08	50
13618	Feb.	9, 1874	10 00	1 58	1 08	50
13619	Feb.	9, 1874	10 00	1 58	1 08	50

ONE DOLLAR BOOK—"B."

12873	Dec.	31, 1872	1 00	0 21	0 16	5
13061	Jan.	2, 1873	1 00	0 21	0 16	5

†Book "10—A."—New Series.

EXHIBIT L., to Report.

LIST of Auditor's Warrants turned over by T. J. Churchill, late Treasurer, to W. E. Woodruff, Jr., State Treasurer, as being the warrants received on account of General Revenue.

Date.	No.	In Whose Favor.	Amount.	Marks on the Warrants.
Nov. 18, 1874	2,316	Newport News.....	$ 25 00	
" 23, "	2,321	C. C. Reid, Jr.....	140 00	
" 9, "	2,272	R. L. Dodge.....	90 00	
" 10, "	2,279	Paul Strong.....	160 00	
" 12, "	2,300	J. R. Berry.....	150 00	
" 12, "	2,301	Thos. Wilkins.....	30 84	
" 7, "	2,258	Arkansas Gazette....	238 00	
" 7, "	2,271	Benjamin & Campbell	68 00	
" 7, "	2,257	M. McCanany.....	458 33	
" 6, "	2,251	Newport News.....	170 00	
" 9, "	2,274	Liberty Bartlett.....	390 00	
" 7, "	2,268	L. R. P. & P. Co.....	524 85	
" 7, "	2,267	" "	500 00	
" 7, "	2,266	" "	500 00	
" 7, "	2,265	" "	500 00	
" 7, "	2,264	" "	500 00	
" 7, "	2,263	" "	500 00	
" 7, "	2,259	" "	500 00	All marked— "Redeemed 2d qr., 1875," And endorsed— "H. H. Rottaken, Sheriff."
" 7, "	2,260	" "	500 00	
" 6, "	2,252	F. W. Compton.....	100 00	
" 6, "	2,254	" "	100 00	
" 6, "	2,255	" "	100 00	
" 12, "	2,298	J. R. Berry.....	100 00	
" 12, "	2,305	Elisha Baxter.....	50 00	
Dec. 29, "	2,451	A. W. Bishop.....	360 00	
M'ch 17, "	488	D. H. Barnes.....	800 00	
Jan. 9, 1875	94	Toney Grissom.....	54 00	
" 9, "	97	L. B. Boston.....	60 00	
" 9, "	110	Barnes Polk.....	54 00	
" 9, "	140	Wilson G. Gray.....	100 00	
" 11, "	170	Geo. Haycock.....	36 00	
" 15, "	360	James Mackey.....	10 00	
" 15, "	362	" "	10 00	
" 29, "	671	Thos. W. Newton....	96 00	
Feb. 16, "	894	A. Belding.....	50 00	
M'ch 13, "	1,361	Arkansas Gazette...	320 08	
" 16, "	1,376	J. P. Wilcockson.....	282 00	
Feb. 2, "	710	D. G. McKissock.....	2 81	Paid in U. S. currency, 2 qr., 1875
Jan. 30, "	682	W. W. Ross.....	22 66	" " "
" 30, "	683	E. T. & J. M. Worthington.....	50 87	" " "
" 15, "	343	A. H. Miller.....	10 00	J. M. King, redeemed 2d qr. 1875
Sept. 9, 1874	1,796	J. P. Eagle.....	6 00	" " "
June 1, "	928	A. P. Sanders.....	45 00	Redeemed June 15, 1875.
Oct. 23, "	2,086	Weekly Observer....	55 00	" " "
May 24, 1875	1,638	A. C. Jones.....	50 00	John H. Hammock.
June 8, 1874	1,017	R. F. Hyatt.....	30 00	" "
" 6, "	993	John F. Choate.....	40 00	Rec'd from R. E. Cole, Sheriff.
Nov. 5, "	2,249	H. R. Withers.....	291 66	Rec'd from Coll. Johnson Co.
" 5, "	2,250	A. V. Stafford.....	48 08	Paid in for non-res. tax.
July 25, "	1,437	John K. Gibson.....	2 00	Paid in for State tax.
May 28, 1872	772	Philip S. Turner.....	7 66	Re'd May 21, '75, from J. Busby,
Jan. 14, 1875	321	L. J. Maxwell.....	132 00	[Collector.
" 14, "	334	W. L. Copeland.....	86 00	Received from Collector of Revenue May 4, 1875,
" 18, "	472	J. O. Browning.....	18 00	
" 18, "	466	" "	12 00	
Aug. 24, "	1,894	Raleigh Walker.....	13 50	Redeemed 3rd qr., 1875.
Dec. 4, 1874	2,419	L. Gregg.....	10 00	Marked— "Redeemed 2d qr., 1875," And endorsed— "Z. M. Pettigrew, Coll., by Geo. H. Pettigrew, Deputy."
" 5, "	2,436	"	66 66	
" 5, "	2,422	"	19 00	
" 5, "	2,429	"	20 00	
" 5, "	2,426	"	10 00	
" 5, "	2,428	"	20 00	

EXHIBIT L. Continued—LIST of Auditor's Warrants turned over by T. J. Churchill, late Treasurer, to W. E. Woodruff, Jr., State Treasurer, as being the Warrants received on account of General Revenue.

Date.	No.	In Whose Favor.	Amount.	Marks on the Warrants.
Dec. 5, 1874	2,418	L. Gregg	10 00	Marked—"Redeemed 2d qr., 1875," And endorsed—"Z. M. Pettigrew, Coll., by Geo. H. Pettigrew, Deputy."
" 5, "	2,432	"	20 00	
" 5, "	2,427	"	10 00	
" 5, "	2,420	"	10 00	
" 5, "	2,430	"	20 00	
" 5, "	2,434	"	50 00	
Jan 8, 1875	42	W. M. Harrison	50 00	
June 12, "	1,692	J. M. Pittman	902 80	
" 12, "	1,695	Fayetteville Democrat	35 00	
Jan. 16, "	404	Hugh McCallum	50 00	Redeemed 2d qr., 1875.
June 28, "	1,731	John J. Sumpter	62 25	" "
April 26, 1873	1,228	J. H. Howard	120 00	Pd. in by H H Rottaken, 2 qr. '76.
May 13, 1876	664	Haley Jackson	786 37	Pd. in by J W Simmons, 2 qr. '76.
Nov. 24, 1870	2,176	W. H. Cleaveland	18 00	
Jan. 2, "	18	E. W. Thompson	2 00	Paid in by J. R. Loftin, Sheriff, 2d qr. 1876.
" 2, "	24	" "	5 00	
Feb. 16, "	907	Secretary of State	100 00	
April 15, 1874	705	J. A. Sibald	45 00	Paid in by A. S. Cabell, Sheriff, 2d qr., 1876.
" 15, "	706	" "	30 00	
Jan. 15, "	96	John A. Copeland	50 00	
" 26, "	152	E. P. Bishop	100 00	
May 5, 1876	622	A. S. Cabell	157 00	Payable in U. S. currency.
" 26, "	699	R. E. Cole	81 00	" " "
		Total	$12,401 42	

EXHIBIT L. Continued—LIST of Warrants among those turned over by T. J. Churchill, late Treasurer, to W. E. Woodruff, Jr., Treasurer, which do not properly belong there.

Date.	No.	Amount.
November 18, 1874....	2,316	$ 25 00
November 23, 1874....	2,321	140 00
November 10, 1874....	2,279	160 00
November 12, 1874 ...	2,300	150 00
November 12, 1874....	2,301	30 84
November 12, 1874 ...	2,298	100 00
November 12, 1874....	2,305	50 00
December 29, 1874 ...	2,451	360 00
January 9, 1875.....	94	54 00
January 9, 1875.....	97	60 00
January 9, 1875.....	110	54 00
January 9, 1875.	140	100 00
January 11, 1875.....	170	36 00
January 15, 1875	360	10 00
January 15, 1875.....	362	10 00
January 29, 1875.....	671	96 00
January 30, 1875.....	682	22 66
January 30, 1875.....	683	50 87
February 2, 1875.....	710	2 81
February 16, 1875.....	894	50 00
March 13, 1875.....	1,361	320 08
March 16, 1875.... ...	1,376	282 00
May 24, 1875.....	1,638	50 00
May 5, 1876....	622	157 00
May 26, 1876.....	699	81 00
May 13, 1876.....	664	786 37
November 24, 1875....	2,176	18 00
January 2, 1875.....	18	2 00
January 2, 1875	24	5 00
December 4, 1874.....	2,419	10 00
December 5, 1874.....	2,436	66 66
December 5, 1874.....	2,422	10 00
December 5, 1874.....	2,429	20 00
December 5, 1874.....	2,426	10 00
December 5, 1874.....	2,428	20 00
December 5, 1874.....	2,418	10 00
December 5, 1874.....	2,432	20 00
December 5, 1874.....	2,427	10 00
December 5, 1874	2,420	10 00
December 5, 1874.....	2,430	20 00
December 5, 1874.....	2,434	50 00
January 8, 1875.....	42	50 00
June 12, 1875.....	1,692	902 80
June 12, 1875	1,695	35 00
January 16, 1875. ...	404	50 00
June 28, 1875.....	1,731	62 25
August 24, 1875.....	1,894	13 50
February 16, 1875.....	907	100 00
April 26, 1873	1,228	120 00
Total.....	....	$4,853 84

EXHIBIT L. Continued—LIST of Warrants which properly belong in place of those mentioned in preceding List.

Date.	No.	Amount.
November 9, 1874.....	2,273	$ 390 00
November 10, 1874....	2,276	304 00
November 10, 1874....	2,277	106 66
May 29, 1874.....	884	10 00
May 29, 1874.....	888	18 05
May 29, 1874.....	889	6 08
August 26, 1874.....	1,614	4 31
June 12, 1871	2,190	30 00
December 8, 1871.....	3,376	3 15
October 14, 1873.....	2,872	2 95
August 11, 1873.....	2,470	4 80
April 26, 1873.....	1,230	30 00
April 26, 1873	1,231	32 00
March 22, 1877.....	1,096	10 75
November 12, 1874....	2,292	192 31
November 4, 1874.....	2,248	1,885 83
November 7, 1874.....	2,261	500 00
November 7, 1874.....	2,262	500 00
September 8, 1874. ...	1,748	6 00
August 8, 1874	1,487	48 75
July 1, 1874.....	1,270	10 44
July 4, 1874.....	1,352	66 66
July 25, 1874.....	1,436	10 30
July 25, 1874..... ...	1,438	8 55
March 7, 1874.....	437	6 62
April 1, 1874.....	580	625 00
June 29, 1874....——..	1,194	32 50
Total.....	.....	$4,845 71

RECAPITULATION.

Amount of Warrants turned over.....	$12,401 42
Deduct Warrants not belonging there.....	4,853 84
	$7,547 58
To which add the amount belonging there.....	4,845 71
Making.....	$12,393 29
The amount paid in by collectors et al.	

EXHIBIT M---To Report,

SENATE CHAMBER,
LITTLE ROCK, ARK., March 27, 1882.

Mr Albert Belding being duly sworn deposes and says:

Q. Did you, Mr. Albert Belding, ever occupy any position under T. J. Churchill, late Treasurer of the State of Arkansas?

A. I did.

Q. What position did you occupy?

A. That of bookkeeper.

Q. How long did you occupy this position? From what date to what date?

A. From November (about 15) 1878 to January 1881.

Q. Please state whether you, as clerk under the late Treasurer T. J. Churchill, during his term as Treasurer, ever made for the Auditor a schedule of the coupons of thirty (30) year, or 6 per cent bonds, known as "Loughborough Bonds," paid by the Treasurer of the State of Arkansas, from January 1st, 1876, to September 30th, 1879, inclusive, and if so, did you ever deliver that schedule to the Auditor?

A. I made a schedule of the coupons, but did not deliver it to the Auditor.

Q. At whose request did you make the schedule?

A. The Auditor or his deputy.

Q. For what purpose was the schedule made?

A. To furnish the Auditor with a statement of the number and amount of coupons redeemed.

Q Did you find the aggregate amount of the coupons, so scheduled, to correspond with the total amount of credits taken by the Treasurer for this class of coupons, so paid, during the time above stated?

A. I did not.

Q. About how much more credit had been taken on the books of the late Treasurer for such coupons than the aggregate amount of the coupons, so scheduled, as found by you?

A. About, or a little more than $20,000.

Q. Did you inform the Treasurer or his deputy of this difference?

A. Think, but am not positive, that I informed the Treasurer, but did inform his deputy.

Q. What reply was made by him to you?

A. That the coupons were certainly in the vault, but they could not be found.

Q. Who was Treasurer Churchill's deputy at that time?

A. Maj. Jno. C. Peay.

Q. Was the said schedule; or statement, ever filed with the Auditor?

A. It was not, at least by myself.

Q. Why was the schedule not filed with the Auditor?

A. Because it was not satisfactory, in so far that it did not agree with the books of the office.

The schedule referred to above is marked "Exhibit A" to this testimony.

A. BELDING.

Subscribed to and sworn to before me in the presence of Senator J. B. Judkins, on March 27th, 1882.

E. D. BOYD, Chm'n
Sen. Com. on Auditor's and Treas'r's Books.

"EXHIBIT A" TO ALBERT BELDING'S TESTIMONY OF MARCH 27TH, 1882.

SCHEDULE of Coupons from 6 per cent. Funding, or Loughborough Bonds, issued under administration of Gov. Garland, redeemed at the State Treasury, from January 1st, 1876 to September 30th, 1879.

No. of Bond.	Am't of Bond.	No. of Coupons.	Am't of each Coupon.	Total Amount.	No. of Bond.	Am't of Bond.	No. of Coupons.	Am't of each Coupon.	Total Amount.
1	$1000	8	$30	$240	60	$1000	8	$30	$240
2	"	8	"	240	61	do	8	do	240
3	"	8	"	240	62	do	8	do	240
4	"	8	"	240	63	do	8	do	240
5	"	8	"	240	64	do	8	do	240
6	"	8	"	240	65	do	8	do	240
7	"	8	"	240	66	do	8	do	240
8	"	8	"	240	67	do	8	do	240
9	"	8	"	240	68	do	8	do	240
10	"	8	"	240	69	do	8	do	240
11	"	8	"	240	70	do	8	do	240
12	"	8	"	240	71	do	8	do	240
13	"	8	"	240	72	do	8	do	240
14	"	8	"	240	73	do	7	do	210
15	"	8	"	240	74	do	7	do	210
16	"	8	"	240	75	do	7	do	210
17	"	8	"	240	76	do	7	do	210
18	"	8	"	240	77	do	7	do	210
19	"	8	"	240	78	do	7	do	210
20	"	8	"	240	79	do	7	do	210
21	"	8	"	240	80	do	7	do	210
22	"	8	"	240	81	do	7	do	210
23	"	8	"	240	82	do	7	do	210
24	"	8	"	240	83	do	7	do	210
25	"	8	"	240	84	do	7	do	210
26	"	8	"	240	85	do	7	do	210
27	"	8	"	240	86	do	7	do	210
28	"	8	"	240	87	do	7	do	210
29	"	8	"	240	88	do	7	do	210
30	"	8	"	240	89	do	7	do	210
31	"	8	"	240	90	do	7	do	210
32	"	8	"	240	91	do	7	do	210
33	"	8	"	240	92	do	7	do	210
34	"	8	"	240	93	do	7	do	210
35	"	8	"	240	94	do	8	do	240
36	"	8	"	240	95	do	7	do	210
37	"	8	"	240	96	do	8	do	240
38	"	8	"	240	97	do	8	do	240
39	"	8	"	240	98	do	7	do	210
40	"	8	"	240	99	do	7	do	210
41	"	8	"	240	100	do	7	do	210
42	"	8	"	240	101	do	8	do	240
43	"	8	"	240	102	do	8	do	240
44	"	8	"	240	103	do	8	do	240
45	"	8	"	240	104	do	8	do	240
46	"	8	"	240	105	do	8	do	240
47	"	8	"	240	106	do	8	do	240
48	"	8	"	240	107	do	7	do	210
49	"	8	"	240	108	do	7	do	210
50	"	8	"	240	109	do	7	do	210
51	"	8	"	240	110	do	8	do	240
52	"	8	"	240	111	do	8	do	240
53	"	8	"	240	112	do	8	do	240
54	"	8	"	240	113	do	8	do	240
55	"	8	"	240	114	do	8	do	240
56	"	8	"	240	115	do	8	do	240
57	"	8	"	240	116	do	8	do	240
58	"	8	"	240	117	do	8	do	240
59	"	8	"	240	118	do	8	do	240

"EXHIRIT A" TO ALBERT BELDING'S TESTIMONY—CONTINUED.

No. of Bond.	Am't of Bond.	No. of Coupons.	Am't of each Coupon.	Total Amount.	No. of Bond.	Am't of Bond.	No. of Coupons.	Am't of each Coupon.	Total Amount.
119	$1000.	8	$30	$240	704	$1000.	8	$30	$240
120	do	8	do	240	705	do	8	do	240
121	do	7	do	210	706	do	8	do	240
122	do	7	do	210	707	do	8	do	240
123	do	8	do	240	708	do	8	do	240
124	do	8	do	240	709	do	8	do	240
125	do	8	do	240	710	do	8	do	240
126	do	8	do	240	711	do	8	do	240
127	do	8	do	240	712	do	8	do	240
128	do	8	do	240	713	do	8	do	240
129	do	8	do	240	714	do	8	do	240
130	do	8	do	240	715	do	8	do	240
131	do	8	do	240	716	do	8	do	240
132	do	8	do	240	717	do	8	do	240
133	do	8	do	240	718	do	8	do	240
134	do	8	do	240	719	do	8	do	240
135	do	8	do	240	720	do	8	do	240
636	do	8	do	240	721	do	8	do	240
637	do	8	do	240	722	do	8	do	240
638	do	8	do	240	723	do	8	do	240
639	do	8	do	240	724	do	8	do	240
640	do	8	do	240	725	do	8	do	240
641	do	8	do	240	726	do	8	do	240
642	do	8	do	240	727	do	8	do	240
643	do	8	do	240	728	do	8	do	240
644	do	8	do	240	729	do	8	do	240
663	do	8	do	240	730	do	8	do	240
664	do	8	do	240	731	do	8	do	240
665	do	8	do	240	732	do	8	do	240
666	do	8	do	240	733	do	8	do	240
667	do	8	do	240	734	do	8	do	240
668	do	8	do	240	735	do	8	do	240
669	do	8	do	240	736	do	8	do	240
670	do	8	do	240	737	do	8	do	240
671	do	8	do	240	738	do	8	do	240
672	do	8	do	240	739	do	8	do	240
674	do	8	do	240	740	do	8	do	240
674	do	8	do	240	741	do	8	do	240
675	do	8	do	240	742	do	8	do	240
676	do	8	do	240	743	do	8	do	240
677	do	8	do	240	744	do	8	do	240
678	do	8	do	240	745	do	8	do	240
679	do	8	do	240	746	do	8	do	240
680	do	8	do	240	747	do	8	do	240
681	do	8	do	240	748	do	8	do	240
682	do	8	do	240	749	do	8	do	240
683	do	8	do	240	750	do	8	do	240
684	do	8	do	240	751	do	8	do	240
685	do	8	do	240	752	do	8	do	240
686	do	8	do	240	753	do	8	do	240
687	do	8	do	240	754	do	8	do	240
688	do	8	do	240	755	do	8	do	240
689	do	8	do	240	756	do	8	do	240
690	do	8	do	240	1007	do	6	do	180
691	do	8	do	240	1008	do	6	do	180
692	do	8	do	240	1009	do	6	do	180
693	do	8	do	240	1010	do	6	do	180
694	do	8	do	240	1011	do	6	do	180
695	do	8	do	240	1012	do	6	do	180
696	do	8	do	240	1013	do	6	do	180
697	do	8	do	240	1014	do	6	do	180
698	do	8	do	240	0015	do	6	do	180
699	do	8	do	240	1016	do	6	do	180
700	do	8	do	240	1017	do	5	do	150
701	do	8	do	240	1018	do	5	do	150
702	do	8	do	240	1019	do	5	do	150
703	do	8	do	240	10 0—	do	5	do	150

"EXHIBIT A" TO ALBERT BELDING'S TESTIMONY—CONTINUED.

No. of Bond.	Am't of Bond.	No. of Coupons.	Am't of each Coupon.	Total Amount.	No. of Bond.	Am't of Bond.	No. of Coupons.	Am't of each Coupon.	Total Amount.
1021	$1000	5	$30	$500	1090	$1000	5	$30	$150
1022	do	5	do	150	1091	do	5	do	250
1023	do	5	do	150	1092	do	4	do	120
1024	do	5	do	150	1093	do	5	do	150
1025	do	5	do	150	1094	do	5	do	150
1026	do	5	do	150	1095	do	5	do	150
1027	do	5	do	150	1096	do	4	do	120
1028	do	5	do	150	1097	do	5	do	150
1029	do	5	do	150	1098	do	5	do	150
1030	do	5	do	150	1099	do	4	do	120
1031	do	4	do	120	1100	do	4	do	120
1032	do	4	do	120	1101	do	5	do	150
1033	do	4	do	120	1102	do	4	do	120
1034	do	4	do	120	1103	do	5	do	150
1035	do	5	do	150	1104	do	5	do	150
1036	do	5	do	150	1105	do	4	do	120
1037	do	5	do	150	1106	do	5	do	150
1038	do	5	do	150	1107	do	4	do	120
1039	do	4	do	120	1108	do	4	do	120
1040	do	4	do	120	1109	do	4	do	120
1041	do	4	do	120	1110	do	5	do	150
1042	do	4	do	120	1111	do	3	do	90
1043	do	4	do	120	1112	do	5	do	150
1044	do	4	do	120	1113	do	5	do	150
1045	do	4	do	120	1114	do	5	do	150
1046	do	4	do	120	1179	do	5	do	150
1047	do	4	do	120	1180	do	5	do	150
1048	do	5	do	150	1181	do	5	do	150
1049	do	4	do	120	1182	do	5	do	150
1050	do	4	do	120	1183	do	5	do	150
1051	do	4	do	120	1184	do	5	do	150
10 2	do	4	do	120	1185	do	4	do	120
1053	do	4	do	120	1186	do	5	do	150
1054	do	5	do	150	1187	do	5	do	150
1055	do	4	do	120	1188	do	5	do	150
1056	do	4	do	120	1261	do	4	do	120
1057	do	4	do	120	1262	do	4	do	120
1058	do	4	do	120	1263	do	4	do	120
1059	do	4	do	120	1264	do	4	do	120
1060	do	5	do	150	1265	do	4	do	120
1061	do	3	do	90	1266	do	4	do	120
1062	do	4	do	120	1267	do	4	do	120
1063	do	4	do	120	1268	do	4	do	120
1064	do	5	do	150	1269	do	4	do	120
1065	do	5	do	150	1270	do	4	do	120
1066	do	5	do	150	1271	do	4	do	120
1067	do	5	do	150	1272	do	4	do	120
1068	do	5	do	150	1273	do	4	do	120
1069	do	5	do	150	1274	do	4	do	120
1070	do	5	do	150	1275	do	4	do	120
1071	do	5	do	150	1276	do	4	do	120
1072	do	5	do	150	1277	do	4	do	120
1073	do	5	do	150	1278	do	4	do	120
1074	do	5	do	150	1279	do	4	do	120
1075	do	5	do	150	1280	do	4	do	120
1076	do	5	do	150	1281	do	4	do	120
1077	do	5	do	150	1282	do	4	do	120
1078	do	5	do	150	1283	do	3	do	90
1079	do	5	do	150	1284	do	4	do	120
1080	do	5	do	150	1285	do	4	do	120
1081	do	5	do	150	1286	do	4	do	120
1082	do	5	do	150	1287	do	4	do	120
1083	do	5	do	150	1288	do	4	do	120
1084	do	5	do	150	1289	do	4	do	120
1085	do	5	do	150	1290	do	4	do	120
1086	do	5	do	150	1291	do	4	do	120
1087	do	5	do	150	1292	do	4	do	120
1088	do	5	do	150	1293	do	4	do	120
1089	do	5	do	151	1294	do	4	do	120

"EXHIBIT A" TO ALBERT BELDING'S TESTIMONY—CONTINUED.

No. of Bond.	Am't of Bond.	No. of Coupon.	Am't of each Coupon.	Total Amount.	No. of Bond.	Am't of Bond.	No. of Coupon.	Am't of each Coupon.	Total Amount.
1295.	$1000.	.. 4....	... $30..	$120....	1306..	$1000..	....4....	....$30....	$120
1296..	do..	....4....	....do..	120 ...	1307..	do ...	....4....	....do	120
1297.	do..	....4....	....do..	120....	1308..	do . .	....4....	....do	120
1298..	do..	....4....	....do..	120....	1309..	do ...	....3....	... do	90
1299..	do..	....4 ...	....do	120....	1310..	do ...	....4....	....do	120
1300..	do..	....4....	....do..	120 ..	1311..	do ...	....4....	... do	120
1301..	do..	....4 ...	....do..	120....	1312..	do ...	....4....	...do	120
1302..	do..	....4....	....do..	120....	1313..	do ...	....4....	....do	120
1303..	do..	....4....	...do..	120....	1314..	do ...	....4 ...	....do	120
1304..	do..	....4....	....do..	120....	1315.	do ...	... 4 ...	....do	120
1305..	do..	.. 4....	....do..	120....	1316..	do ...	....4....	....do	120
.....	.....	.....	.....	.....	.....	.....	.....	.....	$ 79,710

EXHIBIT N., to Report.

LIST of 8 per cent. State Scrip received by T. J. Churchill, State Treasurer.

When Received.	UPON WHAT ACCOUNT.	No. of Page, Gen. Acct. Book.	Amount.
First Quarter, 1875.	Sinking Fund from non-resident tax.....	36	$ 88 56
Second Quarter, 1875.	General Revenue from officials' fees (being part of receipt of J. N. Smithee, $35.50.....	80	6 50
Second Quarter, 1875.	Sinking Fund from collectors.....	100	2,726 10
Second Quarter, 1875.	Sinking Fund from commissioners' sales.....	116	1 52
Second Quarter, 1876.	Sinking Fund from collectors.....	358	708 17
Third Quarter, 1876.	Sinking Fund from collectors.....	390	18 75
	Total first term.....	....	$ 3,549 60
Second Quarter, 1877.	Sinking Fund from collectors	558	$ 1,049 71
Third Quarter, 1877.	Sinking Fund from collectors	584	175 18
Fourth Quarter, 1877.	Sinking Fund from collectors	504	19 45
Second Quarter, 1878.	Sinking Fund from collectors.....	48	69 04
Third Quarter, 1878.	Sinking Fund from collectors	74	376 72
	Total second term	....	$ 1,690 10
First Quarter, 1879.	Sinking Fund from collectors	150	$ 90 04
Second Quarter, 1879.	Sinking Fund from collectors	202	61 93
Third Quarter, 1879.	Sinking Fund from collectors	236	3 66
Second Quarter, 1880.	General Revenue from collectors.....	340	9 57
Third Quarter, 1880.	Sinking Fund from collectors	422	13 30
	Total third term.....	....	$ 178 50
	Aggregate amount received	....	$ 5,418 20

EXHIBIT O., to Report.

LIST of errors occuring in the County Interest Fund.

In what Quarter.		Bonds and Coupons.	U. S. Currency.	State Scrip.
	Dr.			
2d qr., 1875..	Franklin Co.—Amount charged...$176 00			
	Auditor's Receipt... 172 00		$ 4 00	
3d qr.. 1875..	Little River Co.—Am't charged... 28 00			
	Auditor's Receipt... 24 00			4 00
	Franklin Co.—Interest on Bonds Nos. 41 and 43. *Not registered*		8 00	
4th qr., 1875.	Van Buren Co.—Bonds charged in error		199 40	379 00
1st qr., 1876..	Pulaski Co.—Coupons not found		2 59	
	Johnson Co.—Credit taken for "error"..		10 00	
4th qr.. 1875..	Pulaski Co.—Warrants for "Clerks' fees"		305 40	
2d qr., 1876..	" " " " " "		122 54	
	" " Coupons charged 1st qr. '76		2,390 81	
	" " " from Duplicate Bond No 184		165 56	
3d qr., 1876..	Pulaski Co.—Coupons from Duplicate Bond No. 184		40 00	
	Pulaski Co.—Coupons from Duplicate Bond No. 565		94 67	
	Pulaski Co.—Bond not found...	$1,000 00		
	Crawford Co.—Coupons not found...	589 86		
	Franklin Co.—Coupons not found...	124 00		
	Franklin Co.—Coupons from bond No. 41 *not registered*		12 00	
	Little River Co.—Coupons overcharged			4 00
	Conway Co.—Coupons overcharged		20 00	
4th qr., 1876..	Conway Co.—Cost bills charged 3d qr., '76		170 29	
	Conway Co.—Cost bills charged 3d qr., '76		101 38	
2d qr., 1877..	Crawford Co.—Coupons charged twice..		200 00	
	Pulaski Co.—Coupon Duplicate bond No. 184		40 00	
2d qr., 1878..	Jefferson Co.—Bonds not found..		663 28	
1st qr., 1879..	Pulaski Co.—Certificates not found...		569 67	
3d qr., 1879..	Philips Co.—Coupons from bond No. 18 *not registered*		30 00	
4th qr., 1879.	Pulaski Co —Certificates charged 1st qr., '79		569 28	
	Total *debit* errors	$1,713 86	$5,718 87	$387 60
	CREDIT ERRORS.			
1st qr., 1876..	Pulaski Co.—Certificates not charged..		$2,240 00	
2d qr., 1876..	Yell Co.—Bonds and Coupons paid... $948 31			
	Amount charged... 840 00			
			108 31	
	Little River Co.—Coupons not charged..		840 00	
	Crawford Co.—Coupons short charged..		88	
3d qr., 1876..	Johnson Co.—Coupons short charged...		50 00	
	Pulaski Co —Coupons short charged....		03	
4th qr., 1877.	Pulaski Co.—Certificates not charged..		5 09	
	Total *credit* errors		$3,244 31	

EXHIBIT "P" TO REPORT.

List of Non-Interest Bearing Treasurer's Certificates that are Marked as "Redeemed" on Scrip Register More Than Once.

BOOK.	Denomination.	Iss'd on Auditor's Warrant No.	Date of Original Issue.	Cancelled as No.	Opposite No.	Amount.
Book No. 1.....	10s	2807	1876—January 10.....	416	415	$10 00
		292	March 3.....	1113	1112	10 00
		923	March 25.....	1263	1262	10 00
		923	March 25.....	1264	1268	10 00
		923	March 25.....	1265	1270	10 00
		351	March 30.....	1294	1298	10 00
		.....	.....	1310	1311	10 00
		423	1876—April 3.....	1381	1382	10 00
		423	April 3.....	1396	1395	10 00
		561	April 27.....	1835	1836	10 00
		561	April 27.....	1972	1975	10 00
		561	April 27.....	2003	2002	10 00
		561	April 27.....	2081	2082	10 00
		599	May 2.....	2377	2375	10 00
		615	May 3.....	2452	2456	10 00
		1268	October 4.....	3358	3359	10 00
		1254	Octob r 4.....	3386	3387	10 00
		1270	October 5.....	3585	3584	10 00
		1266	October 7.....	4334	4335	10 00
		1266	October 7.....	*4335	4335	10 00
		1266	October 7.....	4766	4769	10 00
		1266	October 7.....	*4769	4788	10 00
		1292	October 11.....	5075	5077	10 00
		1299	....	5763	5764	10 00
		1286	1876—October 13.....	6551	6550	10 00
		1311	October 16.....	7170	7169	10 00
		1315	October 20.....	9281	9280	10 00
		1320	October 23.....	9774	9775	10 00
		1339	October 26.....	* 0635	10632	10 00
		.....	....	10636	10635	10 00
		1341	1876—October 27.....	10927	10929	10 00
		.....	.....	11004	11003	10 00
		1341	1876—October 27.....	1100!	11069	10 00
		1399	November 4...	11874	11870	10 00
		1420	November 16..	12820	12819	10 00
		1421	November 16..	13238	13239	10 00
		1421	November 16..	*13239	13242	10 00
Book No. 2.....		1520	1877—January 2.....	14831	14832	10 00
		281	January 24.....	15249	15254	10 00
		281	January 24.....	15247	15251	0 00
		1937	September 25..	16358	16352	10 00
		1937	.....	16362	16370	10 00
		2008	1877—October 4.....	17236	17235	10 00
		2008	October 4.....	17266	17267	10 00
		2008	October 4.....	17308	17310	10 00
		2019	October 8..... ..	19018	19017	10 00
		2445	1875—February 1.....	6668	6869	10 00
		562	February 2.....	7273	7274	10 00
		601	February 9.....	11222	11237	10 00
		804	February 9.....	11344	11346	10 00
		745	February 11...	11905	11909	10 00
		853	February 17...	16151	16156	10 00
		1278	March 9.....	22634	22642	10 00
		1275	March 9.....	22700	22707	10 00
		1274	March 9.....	22717	22715	10 00
		1274	March 9.....	22718	22721	10 00
		1281	March 10.....	23126	23137	10 00
		1286	March 17.....	26465	26464	10 00
		1286	March 17.....	26474	2649	10 00
		1305	March 19.....	27425	2742	10 00
		1305	March 19.....	27467	27469	10 00

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BOOK.	Denomination.	Iss'd on Auditor's Warrant No.	Date of Original Issue.	Cancelled as No.	Opposite No.	Amount.
Book No. 2.....	10s	1305	1875—March 19.....	27468	27470	$10 00
		1292	March 20.....	27534	27632	10 00
		1276	March 30.....	29798	29781	10 00
		1497	April 8.....	32251	32252	10 00
		1542	April 17.....	32821	32820	10 00
		1547	April 17	32859	32822	10 00
		1547	April 17.....	*32856	32823	10 00
		332	April 20.....	32832	32834	10 00
		1555	April 21.....	*32834	32854	10 00
		1555	April 21.....	32858	32855	10 00
		1565	April 21.....	32857	32856	10 00
		1575	April 27.....	33008	33002	10 00
		1570	April 29.....	33125	33126	10 00
		1504	May 10.....	37635	37637	10 00
		1609	May 11.....	37636	37677	10 00
		1623	May 18.....	38459	37733	10 00
		1623	May 18.....	38195	37734	10 00
		1623	May 18.	38217	37735	10 00
		1623	May 18.....	38218	37736	10 00
		1623	May 18.....	38223	37737	10 00
		1623	May 18.....	38226	37738	10 00
		1623	May 18.....	38232	37739	10 00
		1623	May 18.....	38233	37740	10 00
		1623	May 18	37818	37741	10 00
		1835	May 18.....	37809	37753	10 00
		1835	May 20.....	37810	37764	10 00
		1835	May 20.....	37811	37769	10 00
		1835	May 20.....	37813	37770	10 00
		1835	May 20.....	37826	37771	10 00
		1835	May 20.....	37838	37772	10 00
		1630	May 20.....	37774	37772	10 00
		1835	May 20.....	37846	37773	10 00
		1835	May 20.....	37854	37774	10 00
		1835	May 20.....	37855	37775	10 00
		1835	May 20	37876	37776	10 00
		1835	May 20.....	37878	37777	10 00
		1835	May 20.....	37882	37778	10 00
		1835	May 20.....	37883	37779	10 00
		1835	May 30.....	*37899	37780	10 00
		1835	May 20.....	37900	37782	10 00
		1631	May 20.....	37935	37784	10 00
		1631	May 20.....	37947	37786	10 00
		1631	May 20.....	37957	37787	10 00
		1631	May 20	37961	37789	10 00
		1842	May 20.....	37806	37792	10 00
		1842	May 20.....	37807	37793	10 00
		1842	May 20.....	37800	37794	10 00
		1842	May 20.....	37798	37799	10 00
		1842	May 20.....	37802	37801	10 00
		1636	May 24.....	37820	37821	10 00
		1636	May 24.....	37819	37822	10 00
		1835	May 31.....	37869	37880	10 00
		1833	May 31.....	37963	37885	10 00
		1833	May 31.....	37950	37891	10 00
		1833	June 2.....	37943	37896	10 00
		1660	June 2.....	37931	37897	10 00
		1660	June 2.....	37926	37899	10 00
		1833	June 2.....	37930	37901	10 00
		1833	June 2.....	*37901	37902	10 00
		1664	June 3.....	37956	37903	10 00
		1664	June 3.....	37911	37904	10 00

EXHIBIT "P" TO REPORT.

List of Non-Interest Bearing Treasurer's Certificates that are Marked as "Redeemed" on Scrip Register More Than Once.

BOOK.	Denomination.	Iss'd on Auditor's Warrant No.	Date of Original Issue.	Cancelled as No.	Opposite No.	Amount.
Book No. 2.....	10s	1664	1875—June 3.....	37941	37905	$10 00
		1838	June 3	37993	37955	10 00
		1838	June 3..... .	*37977	37971	10 00
		1838	June 3.....	37916	37972	10 00
		1838	June 3.....	37922	37973	10 00
		1838	June 3.....	37924	37974	10 00
		1838	June 3	37934	37975	10 00
		1838	June 3.....	37944	37976	10 00
		1838	June 3.....	37971	37977	10 00
		1838	June 3.....	*37972	37978	10 00
		1838	June 3.....	*37978	37979	10 00
		1838	June 3.....	*37987	37980	10 00
		1838	June 3.....	37923	37982	10 00
		1838	June 3.....	37946	37983	10 00
		1838	June 3.....	37949	37984	10 00
		1838	June 3.....	37991	37992	10 00
		1838	June 3	37950	38000	10 00
		1838	J ne 3.....	37951	38001	10 00
		1838	June 3.....	37952	38002	10 00
		1838	June 3.....	37953	38 03	10 00
		1838	June 3.....	*37955	38004	10 00
		1838	June 3....	37985	38005	10 00
		1838	June 3.....	37998	38006	10 00
		1667	June 3.....	37865	38012	10 00
		1838	June 3.....	38235	38015	10 00
		1838	June 3.....	38259	38016	10 00
		1838	June 3.....	38272	38017	10 00
		1838	June 3.....	38276	38018	10 00
		1838	June 3.....	38276	38019	10 00
		1838	June 3.....	38287	38020	10 00
		1667	June 3.....	38293	38022	10 00
		1667	June 3.....	38032	38028	10 00
		.....	....	*38059	38 29	10 00
		.....	.....	37962	38030	10 00
		1838	.....	*38044	38036	10 00
		1667	.....	37966	38039	10 00
		1667	June 3.....	37967	38041	10 00
		1667	June 3.....	37970	38042	10 00
		1667	June 3.....	*37975	38043	10 00
		.....	.....June 3.....	37993	38044	10 00
		.....	....	37995	38047	10 00
		1838	June 3.....	38026	38050	10 00
		.....	.....	*38076	38059	10 00
		.....	.....	38062	38060	10 00
		1667	.....	*38041	38064	10 00
		.....	.. . .	*38060	3806	10 00
			.....	*38066	38066	10 00
		.....	....	*37799	38067	10 00
		1844	.....	37802	38070	10 00
		1667	.....	37812	38072	10 00
		1667	.....	37814	38076	10 00
		1844	1875—June 8.....	*3 093	38090	10 00
		.....	.....	37814	38 93	10 00
		1844	....	*37822	38094	10 00
		.....	.....	*37821	38095	10 00
		....	.....	37825	38098	10 00
		.....	.....	37845	38102	10 00
			.....	37853	38103	10 00
		.....	.....	37867	38104	10 00
		.....	.....	37870	38106	10 00
		.....	....	37884	38107	10 00

EXHIBIT "P" TO REPORT.

List of Non-Interest Bearing Treasurer's Certificates that are Marked as "Redeemed" on Scrip Register More Than Once.

BOOK.	Denomination.	Iss'd on Auditor's Warrant No.	Date of Original Issue.	Cancelled as No.	Opposite No.	Amount.
Book No. 2	10s	.....	.....	37959	38108	$10 00
		1844	1875—June 8	37964	38109	10 00
		1679	.....	*37801	38110	10 00
		1844	.....	38203	38113	10 00
		.....	.....	38205	38117	10 00
		.....	.....	38119	38118	10 00
		.....	1875—June 11	38176	38155	10 00
		.....	.....	38166	38156	10 00
		.....	.....	38171	38157	10 00
		.....	.....	38165	38158	10 00
		1837	1875—June 14	38179	38180	10 00
		2449	June 22	38341	38336	10 00
		1846	.....	38342	38348	10 00
		1721	1875—June 23	38384	38383	10 00
		1846	.....	38388	38387	10 00
		874	1875—June 26	38520	38519	10 00
		1728	June 28	38670	38671	10 00
		1775	July 9	38864	38865	10 00
		.....	.....	38914	38887	10 00
		1783	1875—July 14	38896	38898	10 00
		1777	.....	39926	39928	10 00
		.....	.....	39936	39938	10 00
		.....	.....	39944	39941	10 00
		.....	.....	39939	39948	10 00
		.....	.....	39946	39959	10 00
		.....	.....	39951	39961	10 00
		.....	.....	39982	39981	10 00
		1715	1875—July 19	40 05	40006	10 00
		.....	.....	40002	40007	10 00
		.....	.....	40039	40013	10 00
		.....	.....	40015	40014	10 00
		.....	.....	40025	40019	10 00
		1792	1875—July 19	40068	40036	10 00
		.....	.....	40069	40037	10 00
		1799	1875—July 26	40070	40071	10 00
		1800	July 28	40085	40090	10 00
		.....	.....	*40019	40092	10 00
		.....	.....	40040	40099	10 00
		.....	.....	40020	40104	10 00
		.....	.....	40056	40105	10 00
		.....	.....	60075	40106	10 00
		.....	.....	40081	40107	10 00
		.....	.....	*40106	40109	10 00
		.....	.....	*40104	40110	10 00
		1625	1875 July 31	40323	40199	10 00
		.....	.....	40324	40201	10 00
		.....	.....	40205	40203	10 00
		.....	.....	40287	40217	10 00
		.....	.....	40304	40227	10 00
		1815	1875—August 2	40236	40230	10 00
		.....	.....	40234	40239	10 00
		.....	.....	40259	40262	10 00
		.....	.....	*40314	4 268	10 00
		.....	.....	40276	40307	10 00
		.....	.....	40319	40314	10 00
		1853	1875—August 11	39959	39958	10 00
		1854	August 12	40117	40116	10 00
		1857	.....	40148	40151	10 00
		.....	.....	40152	40153	10 00
		.....	.....	40166	40162	10 00
		.....	.....	40196	40192	10 00

EXHIBIT "P" TO REPORT.

List of Non-Interest Bearing Treasurer's Certificates that are Marked as "Redeemed" on Scrip Register More Than Once.

BOOK.	Denomination.	Iss'd on Auditor's Warrant No.	Date of Original Issue.	Cancelled as No.	Opposite No.	Amount.
Book No. 2.....	10s	1857	1875—August 12.....	40197	40193	$10 00
		.....	.....	40198	40194	10 00
		1857	1875—August 12.....	40201	40203	10 00
		1845	August 13.....	40358	40352	10 00
		1862	August 14.....	40403	40402	10 00
		1866	August 16.....	*40483	40461	10 00
		.....	.....	40490	40483	10 00
		1904	1875—August 26.....	43796	43794	10 00
		.....	.....	43830	43831	10 00
		1912	1875—August 30.....	44154	44155	10 00
		1915	1875—August 31.....	44430	44433	10 00
		.....	.....	*44433	44435	10 00
		1911	1875—September 1...	44485	44484	10 00
		.....	.....	*44486	44486	10 00
		1943	1875—September 11..	45804	45807	10 00
		.....	.....	*45807	45811	10 00
		1962	1875—September 20..	45-65	45966	10 00
		.....	.....	*45966	45967	10 00
		2033	1875—October 6.....	46938	46927	10 00
		.....	.....	46942	46929	10 00
		817	1875—November 2 ..	47641	47640	10 00
		2097	November 3..	*47640	47643	10 00
		2097	November 3...	47642	47644	10 00
		1084	November 9...	47649	47648	10 00
		1801	November 18..	47782	47781	10 00
		.....	.....	47827	47833	10 00
		.....	.....	*47833	47835	10 00
		2435	1875—December 3....	51551	51591	10 00
		.....	.....	51554	51592	10 00
		.....	.....	51556	51593	10 00
Book No —.....	5s	.....	.....	51557	51596	10 00
		295	1875—February 3...	7818	7821	5 00
		498	February 5.....	8994	8594	5 00
		64	February 26...	*15647	15644	5 00
		515	....	15648	15647	5 00
		2410	1875—March 5.....	20534	20536	5 00
		1334	March 15.....	24764	24765	5 00
		1546	April 19.....	33741	33729	5 00
		1831	August 5.....	34234	34232	5 00
		2010	October 1.....	45005	45006	5 00
		2063	October 22.....	48211	48213	5 00
		2081	November 1...	48302	48300	5 00
		2435	December 3.....	48704	48706	5 00
		2410	December 20...	48867	48865	5 00
		2759	December 23...	52285	52287	5 00
		1954	1877—September 26..	5303	5302	5 00
Book No. 5.....	1s	642	1875—February 12...	10480	10481	1 00
		2440	February 13...	13684	13685	1 00
		625	February 15...	13847	13846	1 00
		759	February 17...	*14166	14166	1 00
		751	February 17...	14237	14236	1 00
		821	February 18...	14365	14361	1 00
		670	February 19...	14496	14498	1 00
		822	February 19...	*14498	14502	1 00
		517	February 26..	19104	19103	1 00
		1013	February 27...	19261	19260	1 00
		1344	April 10.....	35836	35835	1 00
		1537	April 15.....	36000	36066	1 00
		1699	June 15.....	36543	36544	1 00
		1835	August 6.....	36690	36688	1 00
		1835	August 6.....	36732	36733	1 00

EXHIBIT "P" TO REPORT.

List of Non-Interest Bearing Treasurer's Certificates that are Marked as "Redeemed" on Scrip Register More Than Once.

BOOK.	Denomination.	Iss'd on Auditor's Warrant No.	Date of Orlginal Issue.	Cancelled as No.	Opposite No.	Amount.
Book No. 5.....	1s	1835	1875—August 6.....	36737	36735	$1 00
		1835	August 6.....	36726	36740	1 00
		1835	August 6.....	36808	36809	1 00
		1876	August 19.....	37544	37547	1 00
		2145	November 19..	52070	52069	1 00
		.....	.....	*52069	52072	1 00
		1749	December 6.....	50629	50628	1 00
Book No. 1.....	Fr'ct'nal	132	January 23.....	560	538	5 00
		142	.....	561	569	5 00
		.....	.....	559	554	5 00
		540	1875—January 26.....	972	992	5 00
		.....	.....	*992	1023	5 00
		.....	.....	*1032	1029	2 00
		.....	.....	1037	1032	2 00
		534	1875—January 29.....	2419	2418	1 00
		767	February 20...	12928	12943	10 00
		920	February 22...	13011	11017	10 00
		920	February 22..	13017	13019	10 00
		1116	March 4.....	13516	13518	20 00
		.....	March 5.....	13573	13521	20 00
		186	March 12.....	22082	22094	10 00
		1321	.....	21999	22102	10 00
		.....	.....	22118	22126	10 00
		1334	1875—March 15.....	22359	22369	10 00
		.....	.....	22399	22395	10 00
		99	.....	*22395	22458	10 00
		1572	1875—April 26.....	34874	34878	50 00
		1804	July 30.....	35346	35345	50 00
		1818	August 3.....	35414	35410	10 00
		1829	August 5.....	35570	35578	10 00
		1834	August 6.....	35741	35756	10 00
		1835	.....	35830	35843	10 00
		.....	.....	35896	35904	10 00
		1942	1875—September 10..	36346	36347	20 00
		1942	September 10..	*36347	36328	20 00

(*) The numbers having this mark, *, opposite them are not actually redemed twice, but by reason of other numbers having been placed in their redemption column they were displaced and forced to take other than the r own spaces.

Deducting these from the foregoing l st, it leaves the amount of $2,792 00 as being redeemed more than once.

EXHIBIT "P" TO REPORT.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
1—A....	1s	June 15, 1880.....	1401	1400	$1 00	$ 38	$1 38
		September 25, 1878...	3576	3585	1 00	25	1 25
		June 29, 1879.....	*4076	4075	1 00	28	1 28
		20, 1876.....	*4075	4076	1 00	12	1 12
		April 20, 1880.....	*4714	4710	1 00	31	1 31
		December 1, 1878.....	4712	4714	1 00	25	1 25
		February 20, 1880.....	4987	4988	1 00	30	1 30
		April 20, 1876.....	5230	5229	1 00	10	1 10
10—C.....	10s	June 1, 1879.....	830	833	10 00	3 96	13 96
		April 27, 1880.....	1042	1041	10 00	4 29	14 29
		20, 1880.....	1393	1388	10 00	4 38	14 38
		July 1, 1878.....	*3161	3153	10 00	3 54	13 54
		April 15, 1875.....	3158	3161	10 00	1 83	11 83
		20, 1879.....	5474	5496	10 00	3 83	13 83
		June 20, 1879.....	5797	5799	10 00	3 86	13 86
		July 23, 1880.....	*7054	7049	10 00	4 40	14 40
		June 20, 1877.....	7053	7054	10 00	2 85	12 85
		April 20, 1876.....	10733	10729	10 00	1 86	11 86
		20, 1880.....	12114	12115	10 00	4 10	14 10
		20, 1880.....	15300	15317	10 00	3 96	13 96
		20, 1880	16581	16599	10 00	3 89	13 89
		20, 1880.....	16586	16600	10 00	3 89	13 89
		June 15, 1880.....	*16599	16664	10 00	3 98	13 98
		15, 1880.....	*16600	16646	10 00	3 98	13 98
		July 10, 1880....	16733	16710	10 00	4 00	14 00
		April 20, 1879.....	18440	18443	10 00	3 35	13 35
		June 15, 1880.....	19538	19482	10 00	3 93	13 93
		July 1, 1878.....	19663	19679	10 00	2 95	12 95
		April 20, 1879.....	19686	19682	10 00	3 30	13 30
		June 15, 1880.....	*19679	19683	10 00	3 92	13 92
		19, 1880.....	*19682	19722	10 00	3 92	13 92
		April 20, 1879.....	*19833	19827	10 00	3 36	13 36
		June 1, 1879.....	*19834	19833	10 00	3 39	13 39
		April 20, 1879.....	19856	19834	10 00	3 33	13 38
		20, 1880.....	*20042	19981	10 00	3 84	13 84
		20, 1878.....	20009	20012	10 00	2 93	12 93
		December 20, 1878.....	*20012	20042	10 00	3 20	13 20
		June 15, 1880.....	20642	20644	10 00	3 90	13 90
		April 29, 1879.....	20772	20773	10 00	3 16	13 16
		15, 1875.....	21232	21222	10 00	83	10 83
		20, 1878.....	21848	21847	10 00	2 80	12 80
		20, 1879.....	*23366	23386	10 00	3 27	13 27
		June 20, 1879.....	24343	23366	10 00	3 33	13 33
		June 15, 1880.....	*23386	23394	10 00	3 86	13 86
B...10...C.....		April 15, 1875.....	24948	24930	10 00	1 21	11 21
		20. 1879.....	24924	24959	10 00	3 22	13 22
		June 29, 1879.....	*24959	24966	10 00	3 30	13 30
		1, 1879.....	25253	25252	10 00	3 28	13 28
		April 20, 1879.....	25449	25474	10 00	3 29	13 29
		June 24, 1878.....	25508	25507	10 00	2 82	12 82

EXHIBIT "P" TO REPORT—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
B—10—C.....	10s	April 20, 1879.....	25947	25941	$10 00	$3 20	$13 20
		15, 1875.....	25980	25975	10 00	1 17	11 17
		20. 1879.....	25971	25991	10 00	3 20	13 20
		July 22, 1878.....	*25991	25999	10 00	2 78	12 78
		June 15, 1880.....	26223	26232	10 00	3 73	13 73
		December 1, 1878	26598	26599	10 00	2 96	12 96
		July 10, 1880	27589	27580	10 00	3 74	13 74
		4, 1878.....	28849	28852	10 00	2 63	12 63
		June 15, 1880.....	*28852	28855	10 00	3 62	13 62
		April 20, 1879.....	28979	28980	10 00	3 10	13 10
		July 20, 1879.....	*28980	28982	10 00	3 18	13 18
		April 18, 1875.	28986	28998	10 00	1 05	11 05
		July 22, 1878.....	29561	29566	10 00	2 77	12 77
		April 20, 1880	*29840	29846	10 00	3 53	13 53
		20, 1879	29808	29840	10 00	3 03	13 03
		June 20, 1880.....	30196	30192	10 00	3 61	13 61
		20, 1880.....	30400	30404	10 00	3 60	13 60
		April 20, 1879.....	31474	31466	10 00	3 01	13 01
		June 16, 1879.....	30622	30621	10 00	3 07	13 07
		24, 1878.....	30684	30694	10 00	2 60	12 60
		24, 1878.....	30685	30695	10 00	2 60	12 60
		April 20, 1879.....	31473	31474	10 00	3 02	13 02
		1, 1876.....	36631	31637	10 00	1 50	11 50
		June 15, 1880.....	32304	32283	10 00	3 60	13 60
		July 10, 1880.....	33332	33290	10 00	3 60	13 60
		April 20, 1879.....	33354	33305	10 00	2 98	12 98
		20, 1879	*33377	33394	10 00	2 99	12 99
		July 1, 1875.....	33376	33377	10 00	1 08	11 08
		April 20, 1879.....	33470	33473	10 00	2 99	12 99
		20, 1879.....	*33637	33621	10 00	2 99	12 99
		20, 1878.....	*33636	33637	10 00	2 49	12 49
		June [illegible], 1879.....	*33631	33625	10 00	3 05	13 05
		December 1, 1878.....	33634	33631	10 00	2 84	12 84
		July 4, 1878	33635	33636	10 00	2 58	12 58
		April 20 1879.....	*33945	33951	10 00	2 99	12 99
		20, 1879..	33940	33945	10 00	2 99	12 99
		August 20. 1880.....	34074	34034	10 00	3 59	13 59
		June 1, 1879...	34117	34118	10 00	3 05	13 05
		May 13, 1880.....	*34118	34122	10 00	3 52	13 52
		July 1, 1875.....	34448	34452	10 00	1 08	11 08
		May 13, 1880.....	35408	35426	10 00	3 51	13 51
		July 10, 1880.....	35682	35665	10 00	3 61	13 61
		April 20, 1880.....	*35812	35755	10 00	3 48	13 48
		20, 1880.....	35763	35812	10 00	3 48	13 48
		July 1, 1878.....	*36354	36352	10 00	2 51	12 51
		4, 1878.....	*36360	36354	10 00	2 57	12 57
		April 15, 1875..... ...	36368	36360	10 00	96	10 96
		December 20, 1878.....	36850	36857	10 00	2 80	12 80
		Februar 27, 1880.....	*36857	36872	10 00	3 31	13 31
		June 30, 1880.....	36940	36941	10 00	3 50	13 50

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
B...10... C	10s	April 20, 1879.....	37576	37581	$10 00	$2 90	$12 90
		20, 1880.....	37941	37949	10 00	3 46	13 46
		July 10, 1880.....	*37949	37977	10 00	3 42	13 42
		10, 1880	37952	37983	10 00	3 49	13 49
		June 30, 1880.....	38978	38977	10 00	3 44	13 44
		April 20, 1879.....	39007	39009	10 00	2 96	12 96
		20, 1879.....	39685	39729	10 00	2 82	12 82
		20, 1879.....	39737	39745	10 00	2 81	12 81
		June 1, 1879.....	*40132	40128	10 00	2 86	12 86
		April 20, 1876.....	40145	40132	10 00	1 30	11 30
		July 4, 1878.....	40257	40274	10 00	2 37	12 37
		April 20, 1879	40280	40285	10 00	2 78	12 78
		June 1, 1879.....	*40274	40292	10 00	2 85	12 85
		July 20, 1879.....	40783	40744	10 00	2 84	12 84
		April 15, 1875.....	41524	41520	10 00	71	10 71
		June 30, 1880.....	*40744	40808	10 00	3 32	13 32
		April 20, 1876.....	41861	40859	10 00	1 40	11 40
		20, 1879.....	41792	41694	10 00	2 80	12 80
		20, 1880.....	42038	42035	10 00	3 28	13 28
		June 1, 1879.....	42695	42696	10 00	2 79	12 79
		April 20, 1880	*44363	44347	10 00	3 17	13 17
		20, 1879.....	*44386	44363	10 00	2 67	12 67
		20, 1879.....	44388	44364	10 00	2 70	12 70
		June 20, 1879.....	44389	44386	10 00	2 75	12 75
10...D		June 15, 1880.....	24	30	10 00	4 50	14 50
		July 10, 1880.....	*440	420	10 00	4 53	14 53
		April 20, 1878.....	439	440	10 00	3 41	13 41
		April 20, 1880.....	492	495	10 00	4 40	14 40
		September 1, 1879.....	1200	1208	10 00	4 09	14 09
		April 20, 1879.....	*2842	2841	10 00	3 66	13 66
		July 10, 1880	2880	2842	10 00	4 49	14 49
		April 20, 1879.....	*2913	2921	10 00	3 88	13 88
		June 1, 1879.....	2893	2913	10 00	3 94	13 94
		July 10, 1880.....	*2921	2962	10 00	4 49	14 49
		July 23, 1880.....	3766	3765	10 00	4 47	14 47
		10; 1880.....	3995	3953	10 00	4 44	14 44
		April 15, 1875	3971	3973	10 00	1 83	11 83
		15, 1875.....	*3973	3995	10 00	1 83	11 83
		July 23, 1880.....	4786	4818	10 00	4 45	14 45
		April 20, 1878.....	6882	6917	10 00	3 27	13 27
		June 20, 1877.....	*6917	6964	10 00	2 86	12 86
		December 15, 1880.....	7882	7952	10 00	4 34	14 34
		July 5, 1879.....	8059	8055	10 00	3 89	13 89
		June 1, 1880.....	*8055	8058	10 00	4 30	14 30
		June 1 1879.....	8870	8878	10 00	3 80	13 80
		April 15, 1875.....	10614	10596	10 00	64	10 64
		20, 1878.....	11437	11439	10 00	2 17	12 17
		20, 1879	*11986	12007	10 00	3 59	13 59
		June 20, 1880.....	12391	12280	10 00	4 12	14 12
		April 15, 1875.....	11983	11986	10 00	1 59	11 59

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
10...D	10s	April 20, 1880.....	*14941	14913	$10 00	$4 00	$14 00
		15, 1875.....	14940	14941	10 00	58	10 58
		July 1, 1875.....	14916	14919	10 00	1 60	11 60
		July 10 1880.....	15317	15330	10 00	4 02	14 02
		April 15, 1875.....	16429	16439	10 00	1 38	11 38
		July 10, 1880.....	16765	16710	10 00	4 28	14 28
		April 20, 1878	16929	16930	10 00	1 97	11 97
		20, 1878.....	*16930	16931	10 00	1 97	11 97
		20, 1878.....	*16931	16984	10 00	1 97	11 97
		20, 1879.....	17492	17504	10 00	3 37	13 37
		20, 1879.....	*17504	17540	10 00	3 41	13 41
		15, 1875.....	18765	18735	10 00	1 33	11 33
		December 1, 1878.....	20626	20621	10 00	3 16	13 16
		April 20, 1879.....	21265	21237	10 00	3 32	13 32
		June 1, 1879.....	22208	22191	10 00	3 36	13 36
		April 20, 1880.....	*22191	22249	10 00	3 79	13 79
		20, 1878.....	23695	23713	10 00	2 87	12 87
B...10 ...D...		June 1, 1880.....	*25057	25047	10 00	3 78	13 78
		1, 1879.....	25076	25057	10 00	3 28	13 28
		15, 1880.....	*25267	25282	10 00	3 79	13 79
		February 27, 1880.....	25252	25267	10 00	3 61	13 61
		April 20, 1879.....	25449	25474	10 00	3 29	13 29
		February 27, 1880.....	25806	25801	10 00	3 57	13 57
		April 20, 1879.....	25937	25932	10 00	3 19	13 19
		15, 1875.....	*26665	26651	10 00	1 13	11 13
		15, 1875.....	26668	26665	10 00	1 13	11 13
		1, 1876.....	*26651	26670	10 00	1 63	11 63
		20, 1878.....	27029	27030	10 00	2 78	12 78
		June 29, 1879.....	27296	27291	10 00	3 21	13 21
		July 10, 1889.....	27368	27369	10 00	3 73	13 73
		July 10, 1880.....	27367	27523	10 00	3 73	13 73
		August 20, 1880.....	27768	27770	10 00	3 73	13 73
		April 20, 1876.....	28648	28641	10 00	1 59	11 59
		20, 1879.....	*28639	28652	10 00	3 08	13 08
		20, 1876.....	28633	28639	10 00	1 60	11 60
		June 30, 1880.....	28649	28663	10 00	3 68	13 68
		April 15, 1875.....	28991	28986	10 00	1 02	11 32
		20, 1880.....	*29994	29991	10 00	3 53	13 53
		20, 1879.....	*29996	29994	10 00	3 03	13 03
		20, 1879.....	30961	30957	10 00	3 01	13 01
		20, 1880.....	30580	30578	10 00	3 51	13 51
		20, 1879.....	30591	30620	10 00	3 01	13 01
		20, 1879.....	31975	31963	10 00	3 01	13 01
		15, 1875.....	32394	32391	10 00	1 83	11 83
		July 10, 1880.....	*32485	32488	10 00	3 63	13 63
		April 20, 1880.....	32483	32485	10 00	3 51	13 51
		July 22, 1878.....	33149	33164	10 00	2 62	12 62
		June 30, 1880.....	33303	33274	10 00	3 58	13 58
		July 10, 1880.....	*33556	33554	10 00	3 59	13 59
		April 20, 1878.....	33557	33556	10 00	2 58	12 58

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
B...10 ...D...	10s	April 20, 1879	35565	35571	$10 00	$2 99	$12 99
		May 13, 1880	*33642	33646	10 00	3 52	13 52
		April 20, 1879	33637	33642	10 00	2 99	12 99
		June 20, 1880	*33663	33662	10 00	3 60	13 60
		April 20, 1880	*33668	33663	10 00	3 99	13 99
		June 30, 1880	*33681	33668	10 00	3 58	13 58
		15, 1880	*33687	33687	10 00	3 57	13 57
		April 20, 1880	*33690	33681	10 00	3 48	13 48
		20, 1879	*33715	33690	10 00	2 99	12 99
		June 30, 1880	33722	33700	10 00	3 58	13 58
		April 20, 1879	33732	33715	10 00	2 99	12 99
		July 27, 1879	34033	34030	10 00	3 13	13 13
		10, 1880	*34579	34561	10 00	3 60	13 60
		April 20, 1879	30003	29996	10 00	3 03	13 03
		June 30, 1880	34586	34579	10 00	3 57	13 57
		15, 1880	*34670	34668	10 00	3 55	13 55
		April 20, 1880	*34675	34670	10 00	3 48	13 48
		20, 1879	*34690	34675	10 00	2 98	12 98
		20, 1878	34689	34690	10 00	1 06	11 06
		June 1, 1879	34776	34769	10 00	3 03	13 03
		July 1, 1875	35888	35894	10 00	1 04	11 04
		20, 1879	36358	36354	10 00	3 04	13 04
		April 20, 1879	36385	36414	10 00	2 92	12 92
		February 27, 1880	*36414	36433	10 00	3 33	13 33
		July 20, 1879	36546	36550	10 00	3 03	13 03
		June 15, 1880	*36550	36558	10 00	3 51	13 51
		April 20, 1879	*36691	36699	10 00	2 90	12 90
		15, 1875	36698	36691	10 00	88	10 88
		July 10, 1880	*36995	36951	10 00	3 51	13 51
		June 15, 1880	36967	36966	10 00	3 48	13 48
		July 15, 1880	36970	36995	10 00	3 48	13 48
		15, 1880	*36975	37003	10 00	3 48	13 48
		15, 1880	36969	36975	10 00	3 48	13 48
		4, 1878	37134	37136	10 00	2 49	12 49
		April 20, 1879	37718	37738	10 00	2 90	12 90
		20, 1879	38396	38397	10 00	2 85	12 85
		June 10, 1880	*38397	38415	10 00	3 46	13 46
		April 20, 1879	39854	39878	10 00	2 81	12 81
		15, 1875	39918	39119	10 00	1 53	11 53
		15, 1875	40641	40643	10 00	80	10 80
		15, 1875	40642	40645	10 00	80	10 80
		20, 1879	41035	41037	10 00	2 76	12 76
		July 10, 1880	41254	41306	10 00	3 36	13 36
		10, 1880	42149	42148	10 00	3 38	13 38
		April 20, 1879	43800	43779	10 00	2 30	12 30
		July 10, 1880	44683	44691	10 00	3 26	13 26
		20, 1879	44676	44683	10 00	2 79	12 79
B...10 ...B...		April 15, 1875	24951	24905	10 00	1 21	11 21
		July 1, 1875	25281	25283	10 00	1 31	11 31
		June 24, 1878	25505	25506	10 00	2 82	12 82

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
B...10 ...B...	10s	December 1, 1878.....	27323	27316	$10 00	$2 96	12 96
		April 20, 1880.....	*27316	27337	10 00	3 62	13 62
		December 1, 1878	27386	27355	10 00	2 96	12 96
		1, 1878	27388	27356	10 00	2 96	12 96
		July 10, 1880.....	*27355	27366	10 00	3 73	13 73
		10, 1880.....	*27356	27430	10 00	3 73	13 73
		April 20, 1878.....	28995	28998	10 00	1 65	11 65
		20, 1878.....	28976	28999	10 00	1 65	11 65
		20, 1880.....	30398	30401	10 00	3 52	13 52
		June 20, 1880.....	*30400	30433	10 00	3 60	13 60
		April 20, 1878.....	30399	30400	10 00	2 52	12 52
		June 20, 1880.....	*30401	30455	10 00	3 60	13 60
		July 10, 1880.....	31624	31631	10 00	3 63	13 63
		4, 1878	32258	32260	10 00	2 61	12 61
		February 27, 1880.....	*32260	32263	10 00	3 43	13 43
		July 10, 1880.....	32738	32776	10 00	3 57	13 57
		June 30, 1880.....	*33118	33117	10 00	3 58	13 58
		July 1, 1878	*33128	33118	10 00	2 58	12 58
		4, 1878.....	33138	33128	10 00	2 58	12 58
		April 20, 1876	33216	33208	10 00	1 49	11 49
		July 10, 1880.....	33332	33334	10 00	3 60	13 60
		June 30, 1880.....	33719	33713	10 00	3 58	13 58
		23, 1879.....	33866	33865	10 00	3 08	13 08
		February 27, 1880.....	*33865	33867	10 00	3 38	13 38
		June 30, 1880.....	33869	33890	10 00	3 58	13 58
		May 13, 1880.....	*34120	34090	10 00	3 53	13 53
		February 27, 1880.....	34137	34120	10 00	3 34	13 34
		April 20, 1879.....	34544	34550	10 00	2 98	12 98
		20, 1879	34992	34953	10 00	2 96	12 96
		July 1, 1878.....	35388	35390	10 00	2 58	12 58
		December 1, 1878	35404	35407	10 00	2 80	12 80
		April 20, 1880.....	*35508	35505	10 00	3 51	13 51
		20, 1879.....	*35515	35508	10 00	3 01	13 01
		September 25, 1878.....	35513	35515	10 00	2 73	12 73
		May 13, 1880.....	*36281	36237	10 00	3 46	13 46
		April 20, 1880.....	36252	36281	10 00	2 42	12 42
		15, 1875.....	36372	36367	10 00	92	10 92
		December 20, 1878	36387	36404	10 00	2 75	12 75
		July 1, 1878.....	36391	36407	10 00	2 51	12 51
		1, 1878.....	*36404	36415	10 00	2 51	12 51
		June 1, 1879.....	36662	36663	10 00	2 96	12 96
		May 13, 1880.....	*36663	36674	10 00	3 45	13 45
		April 20, 1880.....	37102	37101	10 00	3 40	13 40
		July 10, 1880.....	37921	37901	10 00	3 49	13 49
		10, 1880.....	37921	37902	10 00	3 49	13 49
		10, 1880.....	37923	37963	10 00	3 49	13 49
		10, 1880.....	*37924	38006	10 00	3 49	13 49
		10, 1880.....	*37963	38032	10 00	3 49	13 49
		10, 1880.....	*37901	38092	10 00	3 51	13 51
		10, 1880.....	*37902	38121	10 00	3 51	13 51

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List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
B...10 ..B...	10s	June 29 1879.....	38164	38172	$10 00	2 96	12 96
		April 20, 1879.....	*38172	38186	10 00	2 86	12 86
		December 20, 1878.....	39204	39205	10 00	2 70	12 70
		April 1, 1876	40806	40807	10 00	1 27	11 27
		July 10, 1880	*41314	41307	10 00	3 39	13 39
		June 16, 1879.....	41315	41314	10 00	2 84	12 84
		July 10, 1880.....	*41480	41475	10 00	3 36	13 36
		June 30, 1880.....	41483	41480	10 00	3 33	13 33
		July 10, 1880.....	*41642	41629	10 00	3 36	13 36
		April 20, 1879.....	41660	41642	10 00	2 76	12 76
		20, 1879.....	42066	42073	10 00	3 25	13 25
		20, 1879.....	42666	42667	10 00	2 78	12 78
		July 10, 1880.....	43230	43240	10 00	3 34	13 34
		April 20, 1880.....	44564	44563	10 00	3 16	13 16
1871-2.....	5s	20, 1876.....	884	882	5 00	1 13	6 13
		June 20, 1880.....	2272	2273	5 00	1 85	6 85
		15, 1881.....	4051	4049	5 00	1 84	6 84
		Apr 1 20, 1879.....	4729	4745	5 00	1 50	6 50
		20, 1879.....	*4745	4746	5 00	1 50	6 50
		20, 1879.....	*4746	4750	5 00	1 50	6 50
B	Fractional	15, 1875.....	458	462	10 00	2 75	12 75
		June 15, 1880.....	515	552	10 00	4 61	14 61
		July 10, 1880....	2803	2815	3 20	1 46	4 66
		June 15, 1880.....	5084	5776	20 00	8 93	28 93
		July 10 1880.....	*5776	5780	20 00	8 96	28 96
		April 20, 1880.....	5668	5866	10 00	4 38	14 38
		15, 1875.....	7156	7157	500 00	106 66	606 66
		July 10, 1880.....	*2815	9459	3 15	3 51	6 66
		June 1, 1880	10184	10195	100 00	37 37	137 37
		July 1, 1875.....	10301	10303	100 00	12 74	112 74
		April 20, 1879	10335	10332	100 00	31 56	131 56
		20, 1878.....	13545	12638	100 00	24 39	124 39
		20, 1879.....	*12638	12739	100 00	29 79	129 79
		20, 1880.....	12812	12895	100 00	34 72	134 72
		20, 1880.....	12874	12884	100 00	34 85	134 85
		20, 1880.....	12896	12897	100 00	34 85	134 85
		June 20, 1880.....	13402	13430	50 00	17 71	67 71
		July 1, 1875.....	13558	13600	100 00	10 39	110 39
		April 20, 1878.....	13790	14262	500 00	137 13	637 13
		April 18, 1875	14589	14588	500 00	38 75	538 75
		July 20, 1879.....	15199	15038	36 00	10 15	46 15
		April 15, 1875.....	16590	16445	500 00	22 92	522 92
		18, 1875.....	16670	16673	100 00	4 38	104 38
		20, 1879.....	16710	16691	100 00	24 40	124 40
		20 1879.....	*17872	16284	8 00	1 90	9 90
		18, 1875.....	17534	17544	8 00	33	8 33
		20 1878..... ...	*17544	17872	8 00	1 63	9 63
		July 10, 1880.....	18439	18382	6 00	1 70	7 70
		April 20, 1879.....	18465	18493	8 33	1 85	10 18
		15, 1875.....	18563	19038	8 36	20	064

EXHIBIT "P" TO REPORT.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
A.....	1s	April 20, 1878.....	*14704	14731	$ 1 00	66	1 66
		20, 1878.....	14675	14704	1 00	50	1 50
A.....	10s	July 10, 1880.....	722	649	10 00	4 53	14 53
		June 15, 1880.....	*1467	1452	10 00	4 46	14 46
		April 20, 1880.....	1496	1467	10 00	4 40	14 40
		June 24 1878.....	2101	2091	10 00	3 59	13 59
		1, 1880.....	8375	8376	10 00	4 29	14 29
		April 20, 1879.....	10454	10410	10 00	3 66	13 66
		20, 1879.....	10676	10691	10 00	3 66	13 66
		20, 1879.....	10764	10721	10 00	3 66	13 66
		July 1, 1878	11437	11448	10 00	2 17	12 17
		April 20 1879.....	12125	12115	10 00	3 63	13 63
		20, 1879.....	12187	12252	10 00	3 60	13 60
		July 1, 1878.....	14429	14426	10 00	3 10	13 10
		April 20 1879	17823	17822	10 00	3 41	13 41
		20, 1876.....	18640	18599	10 00	1 83	11 83
		August 20, 1880.....	18867	18820	10 00	3 83	13 83
		December 1, 1878.....	18891	18897	10 00	3 16	13 16
		April 20, 1879.....	*18897	18912	10 00	3 29	13 29
		July 15, 1880.....	18888	18942	10 00	3 92	13 92
		June 1, 1880.....	19538	19478	10 00	3 90	13 90
		April 20, 1876.....	19861	19836	10 00	1 83	11 83
		20, 1879.....	21236	21142	10 00	3 32	13 32
		June 15, 1880.....	23488	23513	10 00	3 85	13 85
		August 20. 1880.....	*24292	24243	10 00	3 95	13 95
		June 29, 1879.....	24322	24292	10 00	3 34	13 34
		29, 1879.....	24613	24675	10 00	3 31	13 31
		20, 1878.....	25504	25507	10 00	2 82	12 82
		1, 1880.....	*25507	25508	10 00	3 77	13 77
		July 20, 1879..... ..	36723	36725	10 00	3 03	13 03
		15 1880.....	*37318	37309	10 00	3 47	13 47
		April 20, 1879.....	37337	37318	10 00	2 90	12 90
		20, 1878.....	*38092	38089	10 00	1 50	12 50
		20, 1878.....	38100	38092	10 00	2 48	11 48
		July 1, 1878.....	*38089	38107	10 00	2 46	12 46
		April 1, 1876.....	38096	38108	10 00	1 40	11 40
		July 1, 1878	38327	38333	10 00	2 45	12 45
		1, 1878.....	38329	38336	10 00	2 45	12 45
		1 1878.....	*38377	38369	10 00	2 45	12 45
		April 20, 1879.....	*38369	38391	10 00	2 85	12 85
		July 10, 1880.....	*39174	39157	10 00	3 46	13 46
		June 15, 1880.....	38235	39174	10 00	3 42	13 42
		April 20, 1879.....	39254	39235	10 00	2 83	12 83
		20, 1879.....	39255	39236	10 00	2 83	12 83
		20, 1879.....	39256	39238	10 00	2 83	12 83
		20, 1879.....	39257	39276	10 00	2 83	12 83
		20, 1879.....	39258	39318	10 00	2 83	12 83
		20, 1879.....	39259	39322	10 00	2 83	12 83
		20 1879.....	39260	39323	10 00	2 83	12 83
		20, 1879.....	39261	39329	10 00	2 83	12 83

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
A.....	10s	May 13, 1880.....	*39238	39343	$10 00	$3 36	$13 36
		13, 1880.....	*39276	39351	10 00	3 36	13 36
		August 20, 1876.....	39741	39703	10 00	1 32	11 32
		July 4, 1878.....	40190	40186	10 00	2 39	12 39
		April 20, 1879.....	40604	40629	10 00	2 72	12 72
		June 30, 1880.....	*40629	40634	10 00	3 33	13 33
		September 20, 1880...	40988	40990	10 00	3 28	13 28
		December 1, 1878 ,....	41013	41014	10 00	2 59	12 59
		July 20, 1879.....	41045	41057	10 00	2 91	12 91
		10, 1880.....	*41057	41066	10 00	3 38	13 38
		May 15, 1875.....	41459	41457	10 00	71	10 71
		July 10, 1880.....	41456	41508	10 00	3 36	13 36
		10, 1880.....	41576	41583	10 00	3 40	13 40
		20, 1880.....	41556	41589	10 00	3 35	13 35
		10, 1880.....	41665	41657	10 00	3 36	13 36
		June 16, 1879.....	42225	42226	10 00	2 82	12 82
		23, 1879.....	42395	42381	10 00	2 83	12 83
		July 1, 1878.....	42488	42522	10 00	2 36	12 36
		April 20, 1880.....	42691	42699	10 00	3 24	13 24
		20, 1880.....	42770	42769	10 00	3 23	13 23
		20, 1880.....	*42769	42780	10 00	3 32	13 32
		February 27, 1880.....	42865	42867	10 00	3 19	13 19
		27, 1880.....	42799	42981	10 00	3 13	13 13
		June 30, 1880.....	42980	42983	10 00	3 30	13 30
		April 20, 1879.....	43326	43359	10 00	2 70	12 70
		February 27, 1880.....	43711	43729	10 00	3 10	13 10
		April 20, 1880.....	*43729	43754	10 00	3 32	13 32
		January 31, 1876.....	43979	43980	10 00	1 09	11 09
		31, 1876.....	*43980	43987	10 00	1 09	11 09
		April 20, 1879.....	*43987	43991	10 00	2 68	12 68
		July 23, 1879.....	44190	44164	10 00	2 80	12 80
		June 30, 1880.....	*44164	44211	10 00	3 26	13 26
D...No. 1.....		15, 1880.....	24	30	10 00	4 50	14 50
		July 10, 1880.....	*440	420	10 00	4 53	14 53
		April 20, 1878.....	439	440	10 00	3 41	13 41
		20, 1880.....	492	495	10 00	4 40	14 40
		September 1, 1879....	1200	1208	10 00	4 09	14 09
		April 20, 1879.....	*2842	2841	10 00	3 66	13 66
		July 10, 1880.....	2880	2842	10 00	4 49	14 49
		June 1, 1879.....	2893	2913	10 00	3 94	13 94
		April 20, 1879.....	*2913	2921	10 00	3 88	13 88
		July 10, 1880.....	*2921	2962	10 00	4 49	14 49
		23, 1880.....	3766	3765	10 00	4 47	14 47
		10, 1880.....	*3995	3953	10 00	4 44	14 44
		April 15, 1875.....	3971	3973	10 00	1 83	11 83
		15, 1875.....	*3973	3995	10 00	1 83	11 83
		July 23, 1880.....	4786	4818	10 00	4 45	14 45
		April 20, 1878.....	6882	6917	10 00	3 27	13 27
		June 20, 1877.....	*6917	6964	10 00	2 86	12 86
		June 15, 1880.....	7882	7952	10 00	4 34	14 34

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List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
D...No. 1.....	10s	July 5, 1879.....	8059	8055	$10 00	$3 89	$13 89
		June 1, 1880.....	*8055	8058	10 00	4 30	14 30
		1, 1879.....	8870	8878	10 00	3 80	13 80
		April 15, 1875.....	10614	10596	10 00	64	10 64
		20, 1878.....	11437	11439	10 00	2 17	12 17
		15. 1875.....	11983	11986	10 00	1 59	11 59
		20, 1879.....	*11986	12007	10 00	3 59	13 59
		June 20, 1880.....	12391	12280	10 00	4 12	14 12
		April 20, 1880.....	*14941	14913	10 00	4 00	14 00
		July 1, 1880.....	14916	14919	10 00	1 60	11 60
		April 15, 1875.....	14940	14941	10 00	58	10 58
		July 10. 1880.....	15317	15330	10 00	4 02	14 02
		April 15, 1875.....	16429	16439	10 00	1 38	11 38
		July 10 1880.....	16765	16710	10 00	4 28	14 28
		April 20, 1878.....	16931	16984	10 00	1 97	11 97
		20, 1879.....	17492	17504	10 00	3 37	13 37
		20, 1879.....	*17504	17540	10 00	3 41	13 41
		20, 1880.....	17595	17596	10 00	3 86	13 86
		15, 1875.....	18765	18735	10 00	1 33	11 33
		15, 1875	20164	20139	10 00	1 33	11 33
		December 1, 1878.....	20626	20621	10 00	3 16	13 16
		April 20, 1879.....	21265	21237	10 00	3 32	13 32
		June 1, 1879.....	22208	22191	10 00	3 36	13 36
		April 20, 1880.....	*22191	22249	10 00	3 79	13 79
		20, 1878.....	23695	23713	10 00	2 87	12 87
A...No. 2.....		September 1, 1879.....	27209	27210	10 00	3 34	13 34
		July 10. 1880.....	*28900	28891	10 00	3 68	13 68
		June 15, 1880.....	*28927	28900	10 00	3 67	13 67
		February 1, 1876.....	28922	28924	10 00	1 14	11 14
		July 22, 1878.....	*28924	28927	10 00	2 70	12 70
		4, 1878.....	29251	29266	10 00	2 64	12 64
		June 30, 1880.....	*29266	29321	10 00	3 64	13 64
		July 10, 1880.....	*29321	29388	10 00	3 64	13 64
		April 20. 1879.....	29522	29521	10 00	3 05	13 05
		July 1. 1879.....	29524	29521	10 00	3 18	13 18
		April 20, 1879.....	*29543	29526	10 00	3 03	13 03
		1, 1876.....	29530	29543	10 00	1 50	11 50
		20, 1879	*29897	29873	10 00	3 03	13 03
		20. 1879.....	29894	29897	10 00	3 02	13 02
		July 10, 1880.....	31837	31805	10 00	3 63	13 63
		10, 1880.....	*32193	32191	10 00	3 63	13 63
		April 20, 1879.....	32230	32193	10 00	2 99	12 99
		20, 1878.....	32307	32315	10 00	2 51	12 51
		July 23. 1879.....	*32315	32342	10 00	3 14	13 14
		23, 1880.....	32327	32351	10 00	3 63	13 63
		10, 1880.....	32451	32458	10 00	3 63	13 63
		April 20, 1880.....	32481	32484	10 00	3 51	13 51
		July 10, 1880.....	*32484	32524	10 00	3 63	13 63
		April 20, 1876.....	33168	33142	10 00	1 48	11 48
		20, 1879.....	33377	33393	10 00	2 99	12 99

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List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
A...No. 2.....	10s	June 1, 1879.....	33473	33474	$10 00	$3 05	$13 05
		15, 1880.....	33472	33475	10 00	3 56	13 56
		April 20, 1876.....	34095	34117	10 00	2 99	12 99
		June 1, 1879.....	*34117	34134	10 00	3 05	13 05
		30 1880.....	*34142	34141	10 00	3 58	13 58
		April 20, 1880.....	*34147	34142	10 00	3 34	13 34
		February 27, 1880.....	*34156	34147	10 00	3 34	13 34
		May 29, 1879	*34166	34156	10 00	3 04	13 04
		April 20, 1878	34226	34166	10 00	2 48	12 48
		February 27, 1880.....	34241	34245	10 00	3 28	13 28
		April 20, 1880.....	34242	34250	10 00	3 48	13 48
		20, 1880.....	*34245	34251	10 00	3 44	13 44
		June 30, 1880.....	*34250	34258	10 00	3 57	13 57
		May 13 1880.....	*34251	34346	10 00	3 51	13 51
		13 1880.....	*34258	34350	10 00	3 51	13 51
		June 30, 1880.....	34586	34588	10 00	3 57	13 57
		30, 1880.....	34591	34624	10 00	3 57	13 57
		July 10, 1880.....	*34624	34626	10 00	3 60	13 60
		10, 1880	34916	34933	10 00	3 60	13 60
		April 20, 1878.....	35339	35338	10 00	2 53	12 53
		20, 1880.....	35383	35384	10 00	3 48	13 48
New Ser'sA		20, 1880.....	540	536	10 00	3 00	13 00
		July 10, 1880.....	*536	565	10 00	3 26	13 26
		10, 1880.....	1574	1591	10 00	3 26	13 26
		April 15, 1875.....	2530	2532	10 00	65	10 65
		July 10, 1880.....	2534	2533	10 00	3 26	13 26
		10, 1880.....	2620	2619	10 00	3 26	13 26
		April 20, 1878.....	3486	3488	10 00	1 14	11 14
		July 10, 1880.....	3458	3503	10 00	3 26	13 26
		10, 1880.....	3460	3506	10 00	3 26	13 26
		10 1880.....	3461	3508	10 00	3 26	13 26
		April 20, 1879.....	3862	3939	10 00	2 65	12 65
		20, 1879.....	3880	3940	10 00	2 65	12 65
		July 10, 1880.....	*3940	4070	10 00	3 26	13 26
		December 1, 1878.....	4849	4853	10 00	2 46	12 46
		June 24, 1878.....	*4853	4854	10 00	2 23	12 23
		July 10, 1880.....	*5701	5695	10 00	3 24	13 24
		April 10, 1880.....	5703	5701	10 00	3 14	13 14
		July 10, 1880.....	5744	5733	10 00	3 24	13 24
		10, 1880.....	*5875	5865	10 00	3 23	13 23
		1, 1875.....	5870	5872	10 00	72	10 72
		10, 1880.....	*5872	5875	10 00	3 24	13 24
		April 20, 1880.....	*6714	6636	10 00	3 13	13 13
		20, 1879.....	6777	6714	10 00	2 63	12 63
		20, 1879.....	*6774	6743	10 00	2 63	12 63
		20, 1875.....	6780	6774	10 00	61	10 61
		February 1, 1876	6785	6797	10 00	98	10 98
		July 4, 1878.....	*6797	6807	10 00	2 21	12 21
		4, 1878.....	6804	6868	10 00	2 21	12 21
		4, 1878.....	6805	6870	10 00	2 21	12 21

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
New Ser'sA	10s	April 20, 1878..... ...	*6807	6877	$10 00	$2 16	$12 16
		20, 1878.....	*6808	6897	10 00	2 16	12 16
		July 4, 1878	6798	6808	20 00	2 21	12 21
		4 1878.....	6799	6819	10 00	2 21	12 21
		4, 1878.....	6803	6843	10 00	2 21	12 21
		April 20, 1879.....	6819	6921	10 00	2 63	12 63
		20, 1879.....	6843	6922	10 00	2 63	12 63
		20, 1879.....	*6921	6941	10 00	2 62	12 62
		20, 1879.....	*6922	6942	10 00	2 62	12 62
		20, 1879.....	*6941	6953	10 00	2 63	12 63
		20, 1879.....	*6942	6954	10 00	2 63	12 63
		February 27, 1880.....	*6868	6965	10 00	3 04	13 04
		July 4. 1878.....	6801	6821	10 00	2 21	12 21
		June 20, 1880	*6821	6973	10 00	3 20	13 20
		July 23, 1879.....	9987	9989	10 00	2 75	12 75
		10 1880.....	9988	9990	10 00	3 22	13 22
		April 20, 1879..... ...	*10546	10544	10 00	2 61	12 61
		20, 1879.....	10580	10546	10 00	2 61	12 61
		20, 1879.....	10681	10680	10 00	2 62	12 62
		20, 1879..... ...	10878	10880	10 00	2 63	12 63
		December 1. 1878.....	10967	10968	10 00	2 46	12 46
		April 20, 1879.....	11324	11337	10 00	2 60	12 60
		20, 1879.....	13036	13039	10 00	2 60	12 60
		20, 1880.....	11381	13381	10 00	3 09	13 09
		20, 1878.....	13395	13434	10 00	2 19	12 19
		20, 1880.....	13409	13436	10 00	3 09	13 09
		20, 1880.....	*13436	13438	10 00	3 09	13 09
		20, 1880.....	*13434	13462	10 00	3 09	13 09
		July 10, 1880	*13462	13472	10 00	3 20	13 20
		June 1, 1879.....	*13487	13481	10 00	2 65	12 65
		April 20, 1879.....	13536	13487	10 00	2 60	12 60
		15, 1875.....	13557	13560	10 00	60	10 60
		20, 1879.....	*13560	13566	10 00	2 59	12 59
		20, 1880.....	13563	13569	10 00	3 10	13 10
		20, 1880.....	*13481	13581	10 00	3 20	13 20
		July 23, 1880.....	13821	13822	10 00	3 20	13 20
		1, 1875.....	14592	14627	10 00	68	10 68
		1. 1878	15027	15021	10 00	2 23	12 23
		April 20, 1880.....	*15021	15037	10 00	3 10	13 10
		20, 1876	15921	15889	10 00	1 09	11 09
		September 25, 1878...	16086	16075	10 00	2 30	12 30
		April 20, 1880.....	*16212	16186	10 00	3 09	13 09
		February 27, 1880.....	16229	16212	10 00	3 00	13 00
		April 20, 1879.....	20053	20035	10 00	2 56	12 56
		20, 1879..... ...	20064	20399	10 00	2 55	12 55
		15. 1875.....	20595	20593	10 00	54	10 54
		20 1876.....	*20399	20597	10 00	1 05	11 05
		June 30, 1880.....	20578	20644	10 00	3 16	13 16
		30, 1880.....	20588	20646	10 00	3 16	13 16
		20, 1880.....	20597	20828	10 00	3 16	13 16

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
New Ser'sA	10s	July 10, 1880	*20644	20843	$10 00	$3 17	$13 17
		April 20, 1879	21107	21131	10 00	2 55	12 55
		July 1, 1879	21565	21534	10 00	2 64	12 64
		February 27, 1880	21940	21998	10 00	2 96	12 96
		September 20, 1878	22028	22042	10 00	2 15	12 15
		20, 1878	22277	22279	10 00	2 15	12 15
		April 20, 1879	23555	23554	10 00	2 55	12 55
		20, 1880	24797	24791	10 00	3 02	13 02
		February 27, 1880	*25039	25026	10 00	2 95	12 95
		April 20, 1878	25052	25039	10 00	1 08	11 08
		20, 1879	25163	25164	10 00	2 53	12 53
		20, 1879	*25164	25183	10 00	2 53	12 53
		20, 1878	25500	25476	10 00	1 08	11 08
A...B		July 4, 1878	26959	26916	10 00	2 13	12 13
		April 20, 1878	26963	26917	10 00	2 03	12 03
		15, 1875	26951	26949	10 00	52	10 52
		July 31, 1880	*27190	27159	10 00	3 16	13 16
		10, 1880	27209	27190	10 00	3 14	13 14
		10, 1880	*28262	28243	10 00	3 13	13 13
		September 25, 1878	28265	28261	10 00	2 28	12 28
		25, 1878	28269	28262	10 00	2 28	12 28
		25, 1878	28270	28277	10 00	2 28	12 28
		July 10, 1880	*28261	28278	10 00	3 13	13 13
		January 31, 1876	28348	28373	10 00	90	10 90
		July 4, 1878	28526	28532	10 00	2 12	12 12
		4, 1878	28527	28533	10 00	2 12	12 12
		4, 1878	*28530	28537	10 00	2 12	12 12
		4, 1878	*28528	28550	10 00	2 12	12 12
		4, 1878	28529	28567	10 00	2 12	12 12
		December 1, 1878	*28537	28568	10 00	2 34	12 34
		1, 1878	*28550	28569	10 00	2 34	12 34
		April 20, 1879	*28569	28570	10 00	2 53	12 53
		June 15, 1880	*28567	28571	10 00	3 10	13 10
		15, 1880	*28568	28589	10 00	3 10	13 10
		July 10, 1880	*28532	28595	10 00	3 13	13 13
		April 20, 1879	28474	28602	10 00	2 52	12 52
		July 10, 1880	29522	29533	10 00	3 08	13 08
		August 20, 1880	30620	30619	10 00	3 01	13 01
		December 1, 1878	*32294	32282	10 00	2 34	12 34
		April 20, 1878	32296	32294	10 00	1 05	11 05
		July 23, 1880	*32644	32629	10 00	3 11	13 11
		June 1, 1879	32640	32644	10 00	2 55	12 55
		December 1, 1878	*32767	32756	10 00	2 30	12 30
		20, 1878	32779	32767	10 00	2 30	12 30
		20, 1878	32780	32804	10 00	2 30	12 30
		20, 1878	32781	32807	10 00	2 30	12 30
		20, 1878	32782	32813	10 00	2 30	12 30
		April 20, 1878	33008	33000	10 00	2 07	12 07
		20, 1878	33037	30049	10 00	2 07	12 07
		20, 1879	*33000	33050	10 00	2 48	12 48

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
A...B	10s	April 20, 1878.....	34181	34I87	$10 00	$2 48	$12 48
		20, 1879.....	35806	35977	10 00	2 48	12 48
		July 23, 1880.....	*35977	35982	10 00	3 05	13 05
		10, 1880.....	*36085	36025	10 00	3 07	13 07
		10, 1880.....	36082	36070	10 00	3 07	13 07
		10, 1880.....	36084	36072	10 00	3 07	13 07
		Ap il 15, 1879.....	*36086	36085	10 00	2 42	12 42
		September 25, 1878...	36088	36086	10 00	2 14	12 14
		July 10, 1880.....	36523	36512	10 00	3 03	13 03
		23, 1880.....	*36562	36513	10 00	3 04	13 04
		December 20, 1878...	36546	36556	10 00	2 25	12 25
		June 15, 1880.....	*36556	36560	10 00	3 00	13 00
		24, 1878.....	*36568	36562	10 00	2 01	12 01
		July 1, 1878.....	*36579	36568	10 00	2 05	12 05
		April 20, 1876.....	36576	36578	10 00	2 02	12 02
		20, 1876.....	*36578	36579	10 00	2 02	12 02
		July 1, 1878.....	*36585	36590	10 00	2 05	12 05
		June 24, 1878.....	*36590	36593	10 00	2 01	12 01
		Ju y 22, 1878.....	36725	36736	10 00	2 04	12 04
		April 20, 1879.....	36814	36805	10 00	2 43	12 43
		Jul 1, 1878.....	36877	36878	10 00	2 05	12 05
		22, 1878.....	*36878	36884	10 00	2 04	12 04
		December 1 1878.....	37470	37467	10 00	2 25	12 25
		July 20, 1875.....	37949	37955	10 00	50	10 50
		April 15, 1875.	37943	37494	10 00	42	10 42
		20, 1878.....	37955	38000	10 00	1 92	11 92
		December 20, 1878...	37957	38010	10 00	2 25	12 25
		July 22, 1878.....	*38000	38017	10 00	2 04	12 04
		April 20, 1880.....	37941	38018	10 00	2 92	12 92
		June 15, 1880.....	*38018	38081	10 00	2 99	12 99
		December 1, 1878....	*38229	38225	10 00	2 21	12 21
		July 1, 1875.....	38228	38229	10 00	50	10 50
		April 15, 1875.....	38490	38491	10 00	42	10 42
		20, 1878.....	38488	38508	10 00	98	10 98
		20, 1880.....	*39112	39103	10 00	2 90	12 90
		June 20, 1877.....	39110	39112	10 00	1 48	11 48
		pril 15, 1875.....	40554	40556	10 00	38	10 38
		July 1, 1878.....	*42319	42331	10 00	1 99	11 99
		April 20, 1879.....	*42331	42332	10 00	2 40	12 40
		20, 1878.....	42481	42508	10 00	1 98	11 98
		20, 1878.....	*43925	43926	10 00	93	10 93
		20, 1879.....	43926	43928	10 00	2 40	12 40
		Ju y 10, 1880.....	46869	46868	10 00	2 98	12 98
		10, 1880.....	47810	47812	10 00	2 98	12 98
		Apr l 15, 1875.....	48008	48007	10 00	38	10 38
		July 10, 1880	48636	48634	10 00	2 88	12 88
		April 20, 1878.....	48953	48980	10 00	1 87	11 87
		1, 1876.....	*48980	48999	10 00	85	10 85
		July 10, 1880.....	50042	50043	10 00	2 97	12 97
		10, 1880.....	50041	50052	10 00	2 97	12 97

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
A...B	10s	December 1, 1878....	50543	50554	$10 00	$2 20	$12 20
New Ser's C		April 20, 1879.....	*50554	50559	10 00	2 36	12 36
		20, 1878.....	51634	51662	10 00	1 92	11 92
		June 20, 1880.....	*51990	51980	10 00	2 20	12 20
		December 1, 1878.....	51985	51990	10 00	2 93	12 93
		July 1, 1879.....	51988	51992	10 00	2 44	12 44
		1, 1879	51989	51997	10 00	2 44	12 44
		April 20, 1880.....	*52557	52539	10 00	2 84	12 84
		November 15, 1875...	52550	52556	10 00	58	10 58
		April 20, 1879.....	52555	52557	10 00	2 34	12 34
		July 10, 1880.....	54022	54052	10 00	2 83	12 83
		10, 1880.....	54023	54062	10 00	2 83	12 83
		June 1, 1879.....	54882	54891	.....	.....	.....
		September 20, 1878...	56652	56662	10 00	1 90	11 90
		20, 1879...	*56662	56666	10 00	2 30	12 30
		June 10, 1879.....	56651	56673	10 00	2 38	12 38
		July 23, 1879.....	*56666	56674	10 00	2 44	12 44
		22, 1878.....	*56673	56709	10 00	1 92	11 92
		22, 1878.....	*56674	56713	10 00	1 92	11 92
		April 1, 1876.....	56769	56777	10 00	78	10 78
		1, 1879.....	*56777	56827	10 00	2 30	12 30
		June 15, 1880.....	*56709	56828	10 00	2 85	12 85
		April 20, 1880.....	*56713	56717	10 00	2 80	12 80
		June 15, 1880.....	*56717	56832	10 00	2 85	12 85
		April 20, 1879.....	56918	56916	10 00	2 30	12 30
		20, 1878.....	56958	56951	10 00	88	10 88
		June 1 1879.....	57046	57047	10 00	2 30	12 30
		April 15, 1875.....	57853	57852	10 00	29	10 29
		20, 1879.....	*57938	57923	10 00	2 30	12 30
		20, 1878.....	57956	57938	10 00	1 90	11 90
		June 10, 1879.....	58366	58381	10 00	2 38	12 38
		April 20, 1879.....	60278	60259	10 00	2 30	12 30
		June 1, 1879.....	61563	61556	10 00	2 36	12 36
		July 10, 1880.....	*61856	61851	10 00	2 88	12 88
		June 15, 1880.....	61866	61856	10 00	2 88	12 88
		15, 1880.....	61872	61875	10 00	2 88	12 88
		July 10, 1880	*62345	62340	10 00	2 90	12 90
		June 1, 1879.....	62346	62345	10 00	2 35	12 35
		April 20, 1879.....	62710	62650	10 00	2 29	12 29
		July 10, 1880.....	63398	63393	10 00	2 88	12 88
		April 20, 1879.....	63568	63589	10 00	2 28	12 28
		20, 1879.....	63521	63613	10 00	2 28	12 28
		July 1, 1878.....	63716	63725	10 00	2 11	12 11
		June 15, 1880.....	*63725	63726	10 00	2 86	12 86
		1, 1879.....	63840	63835	10 00	2 34	12 34
		December 21, 1878...	63838	63836	10 00	2 15	12 15
		June 1, 1879.....	63842	63849	10 00	2 34	12 34
		20, 1877.....	*63849	63851	10 00	1 36	11 36
		April 20, 1880.....	63844	63859	10 00	2 77	12 77
		July 10, 1880.....	*63851	63861	10 00	2 89	12 89

EXHIBIT "P" TO REPORT.—CONTINUED.

List of Interest Bearing Treasurer's Certificates that Appear Upon Scrip Register as "Redeemed" More Than Once.

BOOK.	Denomination.	Date Redeemed.	Cancelled as No.	Opposite No.	Principal.	Interest.	Total.
New Ser'sC	10s	April 20, 1878.....	64296	64297	$10 00	$1 89	$11 89
		June 30, 1880.....	64525	64510	10 00	2 88	12 88
		April 20, 1876.....	64524	64546	10 00	77	10 77
		July 10, 1880.....	64551	64547	10 00	2 88	12 88
		April 1, 1876.....	64559	64553	10 00	75	10 75
		July 10, 1880.....	64574	64575	10 00	2 90	12 90
		10, 1880.....	*64575	64576	10 00	2 89	12 89
		1, 1875.....	65444	65453	10 00	37	10 37
		December 20, 1878...	65556	65545	10 00	2 15	12 15
		20, 1878...	65557	65546	10 00	2 15	12 15
		20, 1878...	65558	65547	10 00	2 15	12 15
		20, 1878...	65559	65548	10 00	2 15	12 15
		20. 1878...	65560	65549	10 00	2 15	12 15
		20, 1878...	65561	65550	10 00	2 15	12 15
		20, 1878..	65562	65551	10 00	2 15	12 15
		June 15, 1880.....	66894	66898	10 00	2 85	12 85
		15, 1880.....	66895	66900	10 00	2 85	12 85
		15, 1880.....	66896	66901	10 00	2 85	12 85
		July 10, 1880.....	*66901	66903	10 00	2 89	12 89
		10, 1880.....	67257	67258	10 00	2 90	12 90
		April 20, 1876.....	67836	67833	10 00	77	10 77
		July 10, 1880.....	*68192	68179	10 00	2 86	12 86
		June 15, 1880.....	68226	68192	10 00	2 85	12 85
		April 20, 1878.....	68476	68477	10 00	1 87	11 87
		20, 1879.....	69537	69546	10 00	2 26	12 26
		20, 1879.....	70507	70509	10 00	2 25	12 25
		June 15, 1880.....	*70553	70534	10 00	2 83	12 83
		February 27, 1880...	*70548	70538	10 00	2 60	12 60
		April 20, 1879.....	70545	70548	10 00	2 25	12 25
		20, 1879.....	*70552	70553	10 00	2 25	12 25
		20, 1879.....	71561	70571	10 00	2 25	12 25
		20, 1879.....	70546	70552	10 00	2 25	12 25
		20, 1880.....	*70571	70577	10 00	2 76	12 76
		September 25, 1878...	*70583	70580	10 00	1 96	11 96
		April 20, 1879.....	71584	70583	10 00	2 25	12 25
		20, 1878.....	*70580	70620	10 00	2 76	12 76
		June 20, 1880.....	*70620	70622	10 00	2 83	12 83
		July 10, 1880.....	70706	70658	10 00	2 86	12 86
		10, 1880.....	*70708	70660	10 00	2 86	12 86
		June 1, 1879.....	70692	70707	10 00	2 34	12 34
		1, 1879.....	70703	70708	10 00	2 34	12 34
		15, 1879.....	70705	70712	10 00	2 32	12 32
		15, 1879.....	*70707	70713	10 00	2 32	12 32
		February 27, 1880....	70701	70718	10 00	2 55	12 55
		July 10, 1880.....	*70712	70738	10 00	2 86	12 86
		10. 1880.....	*70713	70779	10 00	2 86	12 86

The numbers having this mark * opposite them are not actually redeemed twice, but by reason of other numbers having been placed in their redemption column they were displaced and forced to take other than their own spaces.

Deducting these from the foregoing list, it leaves the amount of $1 ,313 89 as being redeemed more than once.

EXHIBIT R., to Report.

STATE OF ARKANSAS,
EXECUTIVE OFFICE,
LITTLE ROCK, December 26, 1881.

Hon. E. D. Boyd,
" J. B. Judkins,
" C. E. Mitchel,
Committee, etc:

GENTLEMEN:—I have the honor to acknowledge the receipt of your communication of the 24th inst.

In compliance with your request I will meet with the Committee on Tuesday, December 27, 1881.

I desire to state the entire transactions of the Treasurer's office, while I had control of it.

If my books and official records are imperfect, by virtue of carelessness or inefficiency, on the part of my clerks (which I do not believe), these errors are susceptible of explanation. I do not wish, however, to detain your Committee here, from day to day, because of the expense to the State, and therefore ask you to adjourn to a day in the future, when I will notify your Chairman that I am prepared to submit a perfect explanation of every item contained in the Committee's statement. I shall hasten the preparation of my showing as much as possible, and will be ready with it at an early day. And further, I know that I will be able to affirmatively show that in the discharge of my duties as Treasurer of the State, I have protected her financial interests to her credit and honor. In the investigation of these matters I will be represented by Messrs. Robert A. Howard and R C. Newton, as my attorneys, and I ask that they be recognized by the Committee, and that every proper facility be granted them in arriving at the facts.

Very respectfully,
T. J. CHURCHILL,
Governor and late Treasurer.

STATE OF ARKANSAS,
SENATE CHAMBER,
LITTLE ROCK, ARK., December 27, 1881.

Hon. T. J. Churchill, late Treasurer of Arkansas:

DEAR SIR:—We have the honor to acknowledge the receipt of your communication of the 26th instant.

While we are as anxious as you can possibly be to prevent any undue expenditure of the revenue of the State, we feel that, as a Committee of the Senate of Arkansas, authorized and instructed to investigate the accounts of the late Treasurer, our duty would not be performed were we to permit the investigation to continue without our presence.

The Senate imposed the duty of investigation upon *us* alone, and we have no authority to delegate our powers to some one else, and we can recognize no investigation that does not proceed under our direction.

You will also remember that, at the outset, we requested you to keep an accountant with us, to represent you and assist in the investigation from beginning to end, which you failed to do.

In view of these facts, we must decline "to adjourn to a day in the future," to be predicated upon the uncertain event of an explanation being arrived at, but shall be present at all times, to afford you an opportunity to explain, if you can.

We prefer this shall be done at once, while we are familiar with each and every item that goes to make up the deficiency.

We will recognize your attorneys, as requested, but we fail to see any necessity for counsel before us, as no finding by us will amount to a judicial determination.

We are, however, willing in this matter to accord you every courtesy, consistent with our duty to the people of the State.

Senator Mitchel being absent on account of sickness, we beg leave to subscribe ourselves on behalf of the Senate Committee on Auditor's and Treasurer's Accounts.

Very respectfully, yours,

E. D. BOYD,
J. B. JUDKINS.

STATE OF ARKANSAS,
EXECUTIVE OFFICE,
LITTLE ROCK, December 27, 1881.

Hon. E. D. Boyd,
" *J. B. Judkins,*
" *C. E. Mitchel,*
Committee, etc:

GENTLEMEN:—I have the honor to acknowledge the receipt of your communication of the 27th inst., in reply to mine of the 26th inst.

In consideration of the fact that your committee has extended their investigation over transactions running through more than six years, covering many *thousands of items*, and millions of dollars, and that you have made to me a statement, according to your own showing, of every discrepancy, or apparent error, which you have been able to discover, after almost ten months of continuous and exhaustive labor, it is palpable that it is necessary for me to have reasonable time and access to the books of the Treasurer's and Auditor's offices.

You will pardon me for suggesting that the duty imposed on your committee was to arrive at the truth; and that it will be impossible for you to do so without exhausting all the testimony attainable.

I feel confident, as I have before stated, that every matter charged in your statement as error in my accounts, can be explained to the entire satisfaction of every good citizen.

I offer to make the explanations.

I have the honor to remain,

Very respectfully, your obedient servant,

T. J. CHURCHILL,

Governor and late Treasurer.

STATE OF ARKANSAS,
SENATE CHAMBER,
LITTLE ROCK, Ark, Dec. 28, 1882.

Hon. T. J. Churchill, Late Treasurer of Arkansas:

DEAR SIR;—We have the honor to acknowledge your favor of the 27th, replying to ours of the same date.

You refer to the length of time consumed by us in prosecuting the investigation, which, permit us to say, was occasioned by the unprecedentedly confused state in which we found the books of the Treasurer's office.

By close application, however, to our work, we have, at last, been able to arive at a conclusion, the result of which has been furnished you.

We have sifted out such items from the mass as are not properly accounted for, and it will not, therefore, be necessary for you to do more than to attempt an explanation of these, and this need not consume much time.

You will pardon us if we suggest that the statement furnished is not "according to our own showing," but is strictly the showing of the books and papers of the Auditor's and Treasurer's offices. We have never denied that the

"duty imposed upon us was to arrive at the truth" and you can rest assured we shall be satisfied with nothing else.

To carry out this purpose we have held open meetings of the committee, since March last, and have exhausted all the documentary and other evidence to be found in the office of the late Treasurer, with the result as given you. We now await any further evidence or testimony that you may be able to produce, if any you have.

The items found in the statement made you are all, upon which any explanation should be attempted and by confining yourself to these, what evidence you may have at command can soon be prodnced.

Permit us to add that it would afford us pleasure, were we to find that you could offer a valid explanation for each item shown in the deficit.

In your favor before us you "offer to make the explanations," and, in reply, we will say, as we have heretofore notified you, that *we are ready to hear you* and are delaying our report for this purpose, and shall afford you every facility in our power, to this end, consistent with our duty.

You notified us that you would meet the committee, on yesterday, which we hoped you would do, that some mode of procedure might be adopted to expedite the work.

Unless we can come to some understanding, by which we can proceed, we shall be forced to file our report as we have it from the information before us and leave the rest to the courts for adjudication. We have the honor to remain,

Very Respectfully,

(Signed) E. D. BOYD,
J. B. JUDKINS,
For the Committee.

STATE OF ARKANSAS,
EXECUTIVE OFFICE,
LITTLE ROCK, Ark. Dec. 28, 1881.

Hon. E. D. Boyd,
,, J. B. Judkins, } *Committee:*

GENTLEMEN:—Your favor of this date in answer to my letter of yesterday is before me. Like the one immediately preceding it, coming from you to me, it is, I must insist, discourteous in tone and matter; but since the public, as well as myself, are interested in these matters, I waive all considerations of this kind and shall attempt to forward "the conclusion of your labors as rapidly as possible."

You gentlemen have certainly wholly misapprehended what

I have had in view, in my application made to you on the 26th inst, and substantially repeated by me on yesterday.

I hope I will succeed in making plain, in a respectful manner what I am trying to arrive at.

Upon application to Major Woodruff, State Treasurer, I was on yesterday morning informed by him that I would not be allowed access to the books and papers of his office, except by your direction, or under your supervision; and my application for the opportunity to examine the records for proofs necessary to my vindication, was, by him, refused.

You will see that at the outset I was placed at great disadvantage. I have, nevertheless, sought by communicating with you, to ascertain if I would be allowed such a hearing as would enable me to explain my administration of the affairs of the Treasurer's office, so fully, that a judicial investigation of the same could be avoided; to do this I must be permitted through my attorneys and clerks to examine the records of the Treasurer's office.

It cannot reasonably be expected that I should attend the meetings of the committee in person, as my official duties necessarily occupy my time, and confine me at the executive office.

Keeping in view what I claim as my right to have free access to the records at reasonable hours, I would be glad if you would suggest the "proper mode of procedure," and let us see if we cannot go to business.

In regard to my not meeting the committee, in person, yesterday, I have to remind you, gentlemen, that during the entire day a correspondence was pending between us, which I supposed was a substantial compliance with what I had said in my letter of the 26th instant, in regard to meeting you.

Very Respectfully,

T. J. CHURCHILL,

Late Treasurer,

STATE OF ARKANSAS,
SENATE CHAMBER,
LITTLE ROCK, ARK., Dec. 28th, 1881,

Hon. T. J. Churchill, Late Treasurer, etc.:

DEAR SIR.—We are in receipt of yours of even date with this, in reply to our last.

We disclaim any intention of discourtesy on our part, but in our replies, have simply attempted to carry out the spirit of your communications as interpreted by us.

For the first time we believe we now understand the intent of your communications, and will say that we desire you to give us such explanations as may be at your command upon the points presented in our statement, submitted to you on the 24th inst. It is wholly unnecessary to go over any other portion of the accounts of your administration. For the purpose of giving you a full opportunity to produce evidence on these items, we will have before us all the books and papers of the Auditor's and Treasurer's offices as are necessary and as circumstances may require, and ample time will be accorded you.

The proper processes for papers and persons will be promptly issued upon application. Your Attorneys and clerks will be recognized by us and shall receive at our hands all the courtesies we can bestow.

We have the honor to remain on behalf of the Committee &c., Very Respectfully,

E. D. BOYD,
J. B. JUDKINS.

Attest, GEO. W. CLARK, *Clerk.*

STATE OF ARKANSAS,
EXECUTIVE OFFICE,
LITTLE ROCK, December 29, 1881.

Hon. E. D. Boyd, and
" J. B. Judkins, } *Committee, etc.:*

GENTLEMEN:—Your letter of December 28th received. You still do not seem to understand me. I do not wish to be circumscribed, or limited, in the preparation of an explanation or a reply to your statement, in any manner or degree, whatever.

You say in your last letter that you desire me to give you such explanations, as may be at my command, upon the points presented in your statement submitted to me on the 24th inst.; and you further state that it is wholly unnecessary to go over any other portion of the accounts of my administration. I cannot consent to be thus circumscribed in the examination of the accounts of the Treasurer's office while I was in charge.

The clerks who were in my employ can, as I am assured and believe, furnish to you, and to the entire satisfaction of every reasonable person, a perfect explanation of every item which is doubtful by the statement you have made.

You have, according to your statement, thoroughly exam-

ined all accounts, books, and papers of the Treasurer's office, and in preparing my reply I propose to do the same. I do not propose, in a matter involving my character and honor, to abide in any manner by your investigation, and especially when at a glance I can see so many palpable errors in the statement submitted to me by you.

At the outset I made you the following proposition, viz: I do not wish, however, to detain your committee here from day to day because of the expense to the State, and therefore ask you to adjourn to a day in the future, when I will notify your chairman that I am prepared to submit a perfect explanation of every item contained in the Committee's statement. If I cannot have every facility to make a full and free examination, unembarrassed by any direction or interference on your part, I will have none; and I therefore see nothing left but that you go on and make your report, without any reference to me.

This correspondence has been made necessary, upon my part, by the refusal of the Treasurer to allow me to examine the books of the Treasurer's office, except subject to your direction; and by your refusal to allow me to examine them otherwise than in the limited and circumscribed manner proposed by you.

I have always thought that the records of the Treasurer's office belonged to the public, and could be seen and examined by any citizen of the State at any time—and especially by a citizen who has been so grievously, and I believe unjustifiably, assailed as I have been.

In my communication of yesterday I suggested to you that it was desirable, if I undertook an explanation at all, it should be so full and satisfactory that the necessity for a judicial investigation of these matters might be avoided.

I submit to all candid men that the limited and partial investigation to which you propose to restrict me, would only result in further heavy expense without accomplishing the desired purpose.

If you will complete your investigation, and file your report, I can as Governor take such steps as will bring about an investigation that will be just to all; and I will do so.

Before closing our correspondence in this matter, I desire to call your attention to the statement, in your favor of the 27th inst. to the effect that "at the outset" you requested me to keep an accountant with you and assist in the investigation from beginning to end, which I "refused." I must believe, upon reflection, you will not insist upon the strict

accuracy of that statement. It is incorrect in material points of facts, as can be abundantly established, and I am unwilling to suppose that you will persist in it, after your attention has been called to it.

I have the honor to be,

Very respectfully your obd't servant,

T. J. CHURCHILL,

Late Treasurer.

STATE OF ARKANSAS,
SENATE CHAMBER,
LITTLE ROCK, ARK., December 30th, 1881.

Hon. T. J. Churchill, late Treasurer, etc:

DEAR SIR:—We have noted the contents of your favor of the 29th inst., in reply to ours of the 28th.

You state that you do not wish to be limited or circumscribed in the preparation of an explanation, or a reply to our statement in any manner whatever. Permit us to again assure you that we do not propose to circumscribe or limit your explanation, but, on the contrary, we desire, in justice to you, to ourselves, and to every citizen of Arkansas that you shall have the fullest and most ample opportunity to explain the findings of the Committee, and in order to do this, you would be entitled to all books, papers or other things that would in any way assist you, We submit, in all candor, would it not be better for all parties concerned that the evidence should be produced in the presence of the Committee of the Senate, so that we could have all points presented to us as they are found?

We think now and thought, at the beginning, that it would have been better, had you employed an accountant to be present with us, throughout.

In giving your explanation of the points presented in our statement, we are willing to give you the broadest scope and to let you have access to any and all books and papers in the Auditor's and Treasurer's offices, and we would not expect to limit you as to matter, and we emphatically say that we do not desire to limit you to a partial investigation. All books and papers will be placed before you in person or before your clerks and attorneys. There is nothing to explain beyond the items given you, yet we are willing for you to go over the entire ground in making your explanation. During our investigation, we furnished you a statement several months ago, upon your request, embracing a

few points, you stating that you would furnish an explanation, but which has not been forthcoming.

As to our adjourning and leaving you to make an investigation, independent of the Committee, this is a request that is unreasonable, since the Senate did not empower us so to act.

You say that we "refused to allow you to examine the books of the Treasurer's office otherwise than in the limited manner proposed, etc." We again reply that we do not propose to limit you, in the examination of the books, but we have simply presented you the statement of our findings, heretofore requested by you, and, it was understood at the time, that it would be only necessary for you to explain what was not found to be correct, for if you are to succeed in explaining these, there would be nothing further against you. Notwithstanding this, we do not propose to limit you in the examination of books and papers, but give you full scope and afford you every facility. We never have nor do we now object to your examination of every account of the Treasurer's office while you were in charge. It is immaterial to us by what means you present your proof of the incorrectness of our statement, if it can be proved to be incorrect, and if you can account for the reported discrepancies, by any means, we assure you that none will be more ready to render you assistacce than ourselves.

You state that "the clerks who were in your employ can, as you are assured and believe, furnish to us, and to the satisfaction of every reasonable person, a perfect explanation of every item, which is doubtful, by the statement we have made." This we requested you to do, and this we now call upon you to do, in justice to yourself and to the State and people we represent, and again assure you of our hearty co-operation in your efforts to fully vindicate yourself. If, as you say, your clerks can explain these matters, we submit whether it is doing justice to all concerned to withhold that valuable information from us, and place us in the unpleasant attitude of making an adverse report, when you have been called upon to explain. We beg of you, in the name of justice, in the name of the people of the State, to present your testimony.

You say you do not propose, in a matter involving your character and honor, to abide, in any manner, by our investigation, especially when you, at a glance, see so many palpable errors in the statement to you by us. Permit us to say that you are doing us an injustice to suppose that we desire you to abide by our investigation. Had we done so,

we should never have filed with you the statement we gave you; for we rendered this to afford you an opportunity for explanation. The resolutions, under which we are acting, contemplate that when we have completed our investigation we shall report the result to you, as Governor of Arkansas. Before doing this, we have rendered you a statement, as late Treasurer, that any errors to be found therein may be corrected, and not appear in our report.

The statement was rendered to you as the party interested, and at your request.

As to the "palpable errors" in our statement you speak of, we have to say that we are ready to have them pointed out to us; and as you say you know of their existence, we suggest that it is your duty as Governor, late Treasurer, and as a citizen, to show to us where we have made those errors before filing our report; and if you do not do so the responsibility will not rest with us.

Yes, we remember that you stated to us, at the outset of these *communications*, that you did not desire to detain us on account of expense to the State, and requested us to adjourn, subject to be convened upon your notice to the chairman of this committeee. The resolution under which we act continues us after the adjournment of the senate until we have made a full and complete investigation.

To adjourn subject to your will to convene us, would, we submit, be transcending our authority and, we, though anxious to avoid a useless expenditure of money, cannot afford to so disregard our duty.

You state "that, if you cannot have every facility to make a full examination unembarrassed by any dictation or interference upon our part, you will have none."

To this, permit us to reply, that we do not desire to interfere or dictate; that you can have your own mode of examination of the books and papers in order to arrive at your data, but that we reserve the right to examine every witness that testifies in conjunction with yourself.

We would say that we have no objection to your examination of the records in relation to every item on them, and, if you can furnish us, as you say a complete explanation, we will be rejoiced to so report.

As to the proposition that the records of the Treasurer's office belong to the people, we fully agree with you; but the people in their wisdom, by organic law, have provided for a Treasurer, as the custodian of their books.

He, and he alone, is responsible to the people for their safe keeping. They are subject to inspection by any citizen

in the office of the Treasurer, but not to be carried from his office except by the proper process of the courts of the State, in pursuance of the authority of the Legislature. That authority has been lodged with us as a committee of the senate, and rests with us alone at this time. That authority we propose to exercise in your behalf to the fullest extent, upon condition that the books and accounts shall be examined in the senate chamber in our presence. You mistake us when you say we desire to confine you to a limited and partial examination.

We do not object to the range of your investigation; nor how it is made. What we desire is your promised explanation of the items in our statement.

You state, that if we will complete our investigation and file our report, you, as Governor, can take such steps as will bring about an investigation that will be just to all.

We have no desire to dictate to you as Governor, what steps you should take, nor shall we, but, we must say that in view of the fact that you have often told us as a committee that you could explain to the satisfaction of all reasonable persons the seeming discrepancies in your accounts as late Treasurer, that we would be doing an injustice to you, to your bondsmen, to ourselves, and to those whose public servants we are, as well as yourself, to file our report without the benefit of that explanation, if, by any means it can be obtained; for, by so doing, we would not be carrying out the purpose of our appointment, and, we will not do so until our authority to obtain that "information" is totally disregarded. In that event we must close our labors and report that all that can be done has been done, and in giving the results, from us will be removed the responsibility of what may arise in the future.

We again call upon you for that explanation.

We would state to you that our reasons for requesting you to make your investigation in the Senate Chamber is in consideration of the fact that the persons necessarily employed in the undertaking would greatly inconvenience the Treasurer and retard the business of his office.

In the Senate Chamber are desks and chairs and every facility for comfort during the investigation. We quote the following from our letter of the 27th, in reply to the closing paragraph of your communication: "You will also remember that, at the outset, we requested you to keep an accountant with us to represent you and assist in the investigation from the beginning to end, which you *failed* to do."

You will thus see that you misquote us when you use the word "*refused.*"

You kept an accountant with us, Maj. J. C. Peay, for a short time, to represent you, who remained with us until upon a request by him that we pay him for his services in your behalf, he was informed by us that we had no authority to pay him from the State Treasury, when he ceased to attend our sessions. Our invitation to you to have some one with the committee to represent you can be abundantly established by witnesses, in whose presence the same was made..

But this is all past now, and we, at this time extend you an invitation, and call upon you to explain, and will afford you every facility to this end. We can recognize no investigation except under our supervision.

Let us close this correspondence and go to work in earnest and like faithful servants, and in hearty co-operation, fully, freely, fairly and faithfully probe this matter to the bottom, and determine in the end, as we can do, if we desire to do what is right, how the accounts stand.

Believe us, we have no personal feeling in this matter, nor do we place ourselves upon a plain above human nature, which, it is said, is prone to err; but, until proof is furnished to the contrary, we must insist that we are right. It is this proof we so earnestly desire, and which you say you can furnish. If you have conceived the idea that we desire to bring you out behind in your accounts, please disabuse your mind of this impression, for we can assure you we would rejoice to be able to report that there was no deficit.

Very respectfully,

E. D. BOYD,
J. B. JUDKINS,
For the Committee, etc.

Attest:
GEO. W. CLARK, Clerk.

STATE OF ARKANSAS,
EXEUCTIVE OFFICE,
LITTLE ROCK, January 2, 1882.

Hon. E. D. Boyd, and
" J. B. Judkins, } *Committee, etc:*

GENTLEMEN:—I left the city late in the day, on Friday, after awaiting a reply to my communication of the 29th ultimo, and when the delay had made the impression upon the minds of my counsel and myself that the correspondence between us had closed.

After I had left the city, your favor of the 30th ultimo was handed to my private secretary.

I did not return until yesterday (Sunday), and of course I could not communicate with you until now. This, I hope, will be a sufficient explanation of the reason why I have not sooner replied to your last favor.

Since it appears that you have, in this last communication, offered to give me the opportunity for a full and untrammelled investigation, I will be before the committee at ten (10) o'clock to-morrow, with my counsel and accountants, to commence my examination of the affairs of the Treasurer's office.

I have the honor to remain,

Very respectfully, your obedient servant,

T. J. CHURCHILL,

Late Treasurer.

STATE OF ARKANSAS,
SENATE CHAMBER.
LITTLE ROCK, January 3, 1882.

Hon. T. J. Churchill, late Treasurer, etc:

DEAR SIR:—We have the honor to acknowledge your favor of the 2d inst., replying to ours of the 30th ult.

We beg leave to say that we will be in session at the time designated by you, and will be prepared to continue our investigation for the purpose of hearing your explanations.

Very respectfully,

E. D. BOYD, Chairman.
J. B. JUDKINS,

For the Committee, etc.

Attest:
GEO. W. CLARK, Clerk.

SENATE CHAMBER,
LITTLE ROCK, January 4, 1882.

Hon. T. J. Churchill, late Treasurer, etc., or his Attorneys:

DEAR SIR:—Recent developments (since our statement to you), render it necessary that we take further testimony in regard to some items given you; and for this purpose we will be in session at 9 o'clock to-morrow morning (January

5th, 1882), at which time and place we request you and your attorneys to be present.

Very respectfully,

E. D. BOYD.
J. B. JUDKINS,

For the Senate Com. on Auditor's and Treasurer's Ac'ts.

Attest:

GEO. W. CLARK, Clerk.

STATE OF ARKANSAS,
SENATE CHAMBER,
LITTLE ROCK, ARK., January 18, 1882.

Hon. T. J. Churchill, late Treasurer, &c., or Attorneys:

DEAR SIR: We will take some more testimony, this afternoon at half past two o'clock, and would like to have you present.

Very respectfully,

E. D. BOYD, Chm'n,
J. B. JUDKINS,
C. E. MITCHEL,
Senate Com. on Auditor's and Treas'r's Acct's.

Attest: GEO. W. CLARK, Clerk.

SENATE CHAMBER,
LITTLE ROCK, April 8th, 1882.

Hon. Thos. J. Churchill, late Treas'r of Arkansas:

DEAR SIR: We desire to examine Hon. D. E. Barker, touching a certain Schedule of Scrip, bearing the signatures of the Burning Board. As Col. Barker is not a resident of Little Rock, he will desire to return home as soon as possible, so we will designate the hour of half past two o'clock to-day for taking his testimony.

We should be pleased to have you or your counsel present, at that time. Very respectfully,

E. D. BOYD, Chm'n,
J B. JUDKINS.

SENATE CHAMBER,
LITTLE ROCK, ARK., May 15th, 1882.

Hon. Thos. J. Churchill, late Treas'r of Arkansas:

DEAR SIR: We hereby notify you that we expect to close the investigation of your accounts, on or about the 18th day of May, 1882, preparatory to filing our report.

In the meantime, if you have anything further to present, we shall be pleased to receive and report it.

We have the honor to remain, very respectfully,

E. D. BOYD, Chm'n,
J. B. JUDKINS.

Senate Com on Auditor's and Treas'r's Books.

Attest: GEO. W. CLARK, Clerk.

EXHIBIT S., to Report.

COPY.

LITTLE ROCK, ARK., April 22, 1882.

Hon. John Crawford, Auditor of the State of Arkansas:

DEAR SIR:—While not directed to investigate your office, our attention has been incidentally attracted to some points that, as the regular Senate Committee on Auditor's and Treasurer's Books, we deem it our duty to ask an explanation. The following items appear on books in your office, in which you keep the accounts of Collectors, viz:

Book "D," entitled "County Interest," pages 138 and 139, we find that there appears to account of Thomas D. Norris, Ashley county, June 24th, 1879, a balance due to General Revenue, $79.90; Sinking Fund, $55.43; School Fund, $33.74; total, $169.07 (one hundred and sixty-nine dollars and seven cents), with these words: "Maj. C. Assumed," written in pencil. To A. S. *Harrington, Howard county, pages 306 and 307, "Am't bal. carried down, Gen. Rev., $510.20;" "School Fund, 77c; total due, $510.97."

Same book, pages 222 and 223, E. B. Lewis, Crittenden county, for the year 1872–73–74–75–76, balance due General Revenue, $10,750.46; Sinking Fund, $7,656.26; Liquor License, $30.00; School Fund, $1117.17; total, $19,553.89, with the credit entry, December 4th, 1877. By Treasurer's receipt 195, for $5000, leaving $14,553.89 balance.

Same book, pages 447 and 448, H. B. Robinson, Phillips county, 1879, to Clerk's report, April 10th, Sinking Fund, $100.

Same book, pages, 485 and 486, David C. Black, Randolph county, to Clerk's report, March 29th, to Sinking Fund, $100 shown to be unpaid. See certificate of Clerk in said book, at said pages, of date of 29th day of March, 1879.

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*This is a mistake. Should be "Hutchinson."

Same book, pages 521 and 522, F. C. Gaines, Scott county, appears the entry: "To Balance Bro't down, General Revenue, $382.97; Sinking Fund, $500; School Fund, $329.07."

In connection with this account, on page 522, to the left of and opposite the credit entry $219.87, appears an erasure.

On page 541, account of J. E. Thompson, see certificate of Clerk, date, June 29th, 1878, $100.

From this it would appear that these amounts are still due the State, and have been for some time.

Please give us a full explanation thereof in writing, and at your earliest convenience.

Very respectfully,

E. D. BOYD, Chairman.
J. B. JUDKINS,
Senate Committee on Auditor's and Treasurer's Books.

Attest: GEO. W. CLARK, Clerk.

EXHIBIT T., to Report.

COYY.

LITTLE ROCK, ARK., April 22, 1882.

Hon. E. D. Boyd, Chairman, and J. B. Judkins, Senate Committee:

GENTLEMEN:—Your communication of this date received, contents noted. Will state in regard to the Thomas D. Norris account, Ashley county, he, Norris, as Collector, in 1879, at various times, sent me cash checks, etc., to be applied on his account, which was done. If any balance due it is an oversight and will be looked into at once. In regard to A. S. Hutchinson, Collector of Howard, some mistake in regard to this in carrying account forward. This account settled in full. In regard to E. B. Lewis' account, this has been settled as nearly as possible to settle; large balances are shown to be due Lewis before 1872–3, etc. The H. B. Robinson indebtedness cannot be collected. That is the old indebtedness. A distress warrant was issued at one time. See Auditor's report, 1878, also 1880, in regard to this and other old claims. The claim against Black, of Randolph, may have been overlooked; will examine into this.

In regard to the account against F. C. Gaines, Collector Scott county, there's a balance due in State scrip. In

regard to the $219.87, opposite credit entry, etc., erasure, some cause for this, and will be explained at once.

In regard to the J. E. Thompson balance one hundred dollars, I am confident that Thompson settled in full. This amount may have been certified to by the clerk after he made his settlement, and overlooked. Will have this matter fully examined into on Monday, 24th, and report to you.

I am, with much respect,

Your obedient servant,

JOHN CRAWFORD, Auditor.

EXHIBIT V. to REPORT.

COPY.

OFFICE AUDITOR OF STATE,
LITTLE ROCK, ARK., April 29, 1882.

Hon. E. D. Boyd, Chairman of Senate Committee &c.:

As Major Crawford before leaving here told you I would make a report in reply to your communication regarding certain alterations and erasures on collectors' accounts, I beg leave to submit the following:

Your first question is in regard to the account of T. D. Norris, Book D., pages 138-9. The amounts as stated by you were assumed by Major Crawford at the time Mr. Norris made his settlement, and a pencil memorandum made on the book of the same. His account was balanced and a quietus given. Some seven or eight months back Major Crawford in looking over the book saw the memorandum and directed me to change it so as to show a balance due by the collector.

Pages 306-7 account of A. S. Hutchinson, Howard county, the amounts as stated by you were assumed by Major Crawford at the time of Hutchinson's settlement and afterwards changed so as to show a balance against the collector, by direction of Major Crawford. The entry of "Assumed by Maj. Crawford" was erased and "Balance down" substituted. Major Crawford is under the impression that this account is paid in full, but I have been unable to find the proper Treasurer's receipts. He received a quietus.

Pages 222-3, account of E. B. Lewis, Crittenden county. Some time in 1877 Major Crawford received notice that Mr. Lewis' account was being overhauled by the county court, and they had found he was largely indebted to the State.

Major Crawford visited Marion, the county seat, and while there compromised the matter in some way, how I don't know, as he never told me one word about it and I am today perfectly ignorant of the whole matter of the compromise.

Major Crawford on his arrival at Little Rock paid $5000.00 in currency into the State Treasury and directed me place the same to the credit of Lewis. This is all that has been paid.

Pages 447-8 account of H. B. Robinson, Phillips county. The charge is correct. It was not included in the settlement for the reason that it was not certified here till some time afterwards. It still remains unpaid, but I have no doubt Mr. Robinson's administrator would pay if his attention were called to it. He will be notified at once and every effort made to have it paid.

Pages 485-6 account of D. C. Black, Randolph county. This is a correct charge and I believe Mr. Black will pay when called on. He will be notified at once.

Pages 521-2 account of F. C. Gaines, Scott county. Same remarks as to the account of T. D. Norris. The erasure was caused by understanding Mr. Gaines would pay this amount into the Treasury, but as he failed to do so the whole amount was assumed by Major Crawford and afterwards carried down as a balance against Mr. Gaines. He received a quietus.

Page 541, account of J. E. Thompson, Union county. This irregular certificate was pinned in the book for the purpose of showing Thompson, whenever he might be here. He will, no doubt, pay the amount when his attention is called to it. He will be notified at once.

This is a plain answer to your questions as far as I am able; as you are aware I am in feeble health and hardly able to sit at a desk long enough to write a report.

In justice to myself I would further state that these assumptions, erasures and changes were made against my earnest advice. I am sir, very respectfully,

Your Ob't Serv't.,

ARLOW FARMIN,

Deputy Auditor.

EXHIBIT W. to REPORT.

D. E. Barker, of Monticello, Arks., being duly sworn, deposes and says:

My name is D. E. Barker, and I was a member of the last legislature and of the Committee on Auditor's and Treasurer's Accounts from the House of Representatives.

The investigation made at the time by the committee in reference to the books and accounts was not always made as a whole committee all the time, but by each member of the same and then all would come together and make a note of what each had found. I had thought that if this permanent school fund had been burned, then there should be some record of the same and I took up that matter as my part of the investigation. I called at the Auditor's office and asked Auditor Crawford for a schedule of the cancelled scrip in which it was said that this sum of $50,237.29 of permanent school fund had been burned.

He handed me a document purporting to be a schedule of this cancelled scrip.

After examining the schedule Governor Miller asked me if I was satisfied with it. I told him I was not. He asked the reason why. I told him that I saw, the permanent school fund was placed upon it as burned and there was no law authorizing such burning; but on the contrary the law forbid the permanent school fund being diminished or decreased. He replied that he knew that. There was some conversation took place at the time that I do not now remember well enough to repeat. Whatever it was it called out this statement from me, though I don't remember the conversation: That in the first place it seemed that the committee burned this scrip without proper examination, and in the second place if they had properly examined and counted it they would have known they were burning permanent school fund. And in the third place, if neither of these assertions were true, I took it for granted that this report was made out after the burning and not before, as the law directs it should be made before the burning. Governor Miller asked me what it was that I saw from the report that induced me to make such an assertion. I pointed out to him the fact that the permanent school fund was placed upon the report, which was not authorized by law. I also called his attention to the fact that the law made it the duty of the board to thoroughly inspect the schedule, see that it was properly scheduled and stated and count the funds contained in each

package and be satisfied that they were all right, before they were authorized to burn them. I also called his attention to the fact that the statement of the permanent school fund upon the schedule was written in as plain and legible a hand as anything else that appeared upon that document; that I did not see how it was possible, if they had examined the schedule, they could have overlooked it, that I did not see how they could have counted $50,000.00 in any character of funds without knowing what it was they were counting, and hence I was driven to my original conclusion.

Mr. Crawford spoke up and said the schedule was made up after the burning. Governor Miller and Governor Churchill disagreed with him; but after awhile they all agreed that such was the fact, after considerable discussion among themselves.

When we met in full committee to write up our final report to the House I made a statement of the above facts to the committee, and stated to the committee that I thought it was very essential before we wrote up our final report that we ascertain the facts in regard to the schedule and report of this cancelled scrip in which this sum of $50,237.00 of permanent school fund was said to have been burned by mistake, by interviewing the late Treasurer, as he was the only one authorized to make up a report of funds destroyed. The committee then went in a body to the governor's office and had an interview with Governor Churchill on the subject. He was asked (whether by the chairman or a member I don't remember) whether while acting as late Treasurer of the State, he had made out or caused to be made out a scheduled report of the cancelled scrip in which the permanent school fund, or a portion of it had been reported to be burned. He answered that he had. He was then called upon for the schedule if in his possession, or if not, then for him to use his official influence in obtaining it for the use of the committee. He stated that he had not made out a written report but only a verbal statement, and remarked that it was customary. He was then asked if custom made law and he replied it did not, but that he was simply following in the footsteps of his precedecessors. A member of the committee (Mr. Files, I believe) asked Governor Churchill if the law had been obeyed and carried out, could this mistake have been made? His reply was it could not. I asked him the question that while acting as late Treasurer if he had made out a full and complete schedule and report as the law required and if the board had discharged their duty as the law required them to do,

would it have been possible for them to have destroyed $50,000.00 of any character of funds by mistake? He replied that he thought it would have been an impossibility, and asked if that admission was not broad enough. The committee decided to interview Gov. Miller on the subject but were summoned back to the House by the Sergeant-at-Arms. Just before the night session was convened, the chairman of the committee, Mr. Marrs, came to me and stated that he could not get the whole committee together and proposed that he and I go and see Gov. Miller on behalf of the committee. So we went to the Treasurer's office and called for Governor Miller, but were informed by Major Woodruff that he had stepped out, but would be in a few minutes. We waited some time and he did not come. We left a message to this effect, with Mr. Woodruff to be delivered to Governor Miller on behalf of the committee, that the committee desired to know by what authority, as president of the board, that the board had destroyed about $900,000 of cancelled scrip in which this $50,237 of permanent school fund was said to have been burned by mistake; if done upon the authority of a regular schedule report from the late Treasurer as authorized by the law, we demanded the report for our investigation? Mr. Woodruff stated that it was his impression that no such report had ever been made out, but that he would deliver the message of the committee to Governor Miller. I do not know if Governor Miller ever replied to the message, nor do I know if he ever received it.

D. E. BARKER.

Sworn to and subscribed before me as chairman of Senate Committee on Auditor's and Treasurer's Books, in the presence of J. B. Judkins, a member, and G. W. Clark, clerk of said committee, this 8th day of April, 1882.

E. D. BOYD,
Chairman of said Committee.

TABULATED STATEMENT of non-interest bearing Treasurer's Certificates, funded or bought for 30-year bonds by the late Treasurer, Thos. J. Churchill, marked "F" upon books—in 1875.

Date of issue.	No. of Warrant.	No. of Certificate.	Am't. of Certifi'te	Date of issue.	No. of Warrant.	No. of Certificate.	Am't of Certifi'te.
Jan. 22, 1875.....	120..	7	$ 1 00..	March 16, 1875.....	162	25763	$ 10 00
" 22 "	120..	43	1 00..	" 16, "	1367	25919	10 00
" 25 "	554..	590	1 00..	" 16, "	1407	26094	50 00
" 25 "	554..	608	2 00..	" 16, "	1407	26095	50 00
" 25 "	580..	673	1 00..	" 16, "	1407	26096	50 00
" 25 "	580..	723	1 00..	" 16, "	1407	26097	50 00
" 25 "	211..	829	1 00..	April 26, "	1572	34875	50 00
" 26 "	540..	1018	5 00..	" 26, "	1572	34877	50 00
" 26 "	535..	1065	1 00..	" 26, "	1572	34896	50 00
" 26 "	535..	1074	1 00..	May 7, "	1605	34968	30 55
" 26 "	535..	1128	2 00..	June 30, "	1746	35249	50 00
" 26 "	535..	1157	2 00..	" 30, "	1746	35250	50 00
" 26 "	535..	1242	5 00..	" 30, "	1746	35251	50 00
" 27 "	463..	1324	1 00..	" 30, "	1746	35252	50 00
" 27 "	550..	1632	5 00..	" 30, "	1746	35254	50 00
" 27 "	287..	1729	2 00..	" 30, "	1746	35256	50 00
" 28 "	528..	1922	5 00..	July 23, "	1798	35327	100 00
" 28 "	528..	1924	5 00..	" 28, "	1584	35337	180 00
" 29 "	552..	2287	1 00..	Aug. 4, "	1818	35404	10 00
" 29 "	524..	2371	5 00..	" 4, "	1823	35448	10 00
" 28 "	659..	3046	10 00..	" 4, "	1823	35450	10 00
" 28 "	591..	3093	10 00..	" 4, "	1823	25454	10 00
" 28 "	591..	4029	5 00..	" 4, "	1823	35455	10 00
" 29 "	599..	5011	5 00..	" 4, "	1823	35456	10 00
" 30 "	130..	6024	2 00..	" 5, "	1829	35569	10 00
" 30 "	130..	6038	5 00..	" 5, "	1829	35595	10 00
" 30 "	652...	6286	5 00..	" 5, "	1828	35618	10 00
Feb. 20, "	536..	12973	10 00..	" 5, "	1831	35658	10 00
" 20, "	536..	12975	10 00..	" 6, "	1834	35760	10 00
" 20, "	536..	12977	10 00..	" 6, "	1834	35764	10 00
" 22, "	823..	13054	10 00..	" 6, "	1834	35839	10 00
" 22, "	823..	13064	10 00..	" 6, "	1835	35921	10 00
March 4, "	985..	13444	22 00..	" 9, "	1837	35965	20 00
" 5, "	116..	13514	20 00..	" 9, "	1837	35996	20 00
" 5, "	116..	13515	20 00..	" 10, "	1838	36025	20 00
" 5, "	116..	13518	20 00..	" 11, "	1857	36056	20 00
" 5, "	116..	13519	20 00..	" 25, "	1236	36239	1 00
" 5, "	116..	13520	20 00..	" 30, "	1912	36251	1 00
" 5, "	116..	13525	20 00..	" 10, "	1942	36335	1 00
" 5, "	116..	13526	20 00..	" 17, "	1871	37374	1 00
" 5, "	116..	13527	20 00..	" 17, "	1871	37397	1 00
" 6, "	1162..	13559	4 00..	" 17, "	1871	37404	1 00
" 6, "	1217..	13637	100 00..	" 26, "	1896	42649	1 00
" 6, "	1217..	13638	100 00..	" 26, "	1896	42650	1 00
" 6, "	1217..	13639	100 00..	" 26, "	1909	42767	1 00
" 6, " ....,.....	1217..	13640	100 00..	" 31, "	1915	42837	1 00
" 6, "	1217..	13641	100 00..	" 31, "	1915	42812	1 00
" 6, "	1217..	13642	100 00..	Sept. 1, "	1899	42842	1 00
" 6, "	1217..	13643	100 00	" 7, "	1741	43003	1 00
" 6, "	1217...	13644	100 00..	Nov 1, "	2079	43318	1 00
" 6, "	1217..	13645	100 00..	" 1, "	2081	43426	1 00
" 11, "	1297..	22026	10 00..	" 18, "	1801	43568	1 00
" 12, "	1321..	22100	10 00..	Dec. 1, "	731	50309	1 00
" 12, "	1321..	22101	10 00..	" 3, "	1781	50456	1 00
" 12, "	1337..	22143	10 00..	Dec. 4, 1875.....	456	50520	1 00
" 13, "	1179..	22150	20 00..	" 4, "	456	50523	1 00
" 13, "	1293..	22359	10 00..	" 4, "	456	50525	1 00
" 15, "	89..	22497	10 00..	" 17, "	2022	50674	1 00
" 17, "	1407..	22542	50 00..	Feb. 26, "	517	19145	1 00
" 17, "	1407..	22543	50 00..	" 26, "	517	19147	1 00
" 16, "	1330..	25728	10 00..	" 26, "	517	19148	1 00
" 16, "	162..	25761	10 00..	" 26, "	517	19150	1 00

TABULATED STATEMENT—Continued.

Date of issue.	No. of Warrant.	No. of Certificate.	Am't of Certifi'te.	Date of issue.	No. of Warrant.	No. of Certificate.	Amt'. of Certifi'te
Feb. 26, 1875.....	517..	19151	$ 1 00..	Feb. 26, 1875.....	517	19143	$ 1 00
" 26, "	517..	19152	1 00..	Feb. 4, 1875.....	313	8725	2 00
" 26, "	517..	19156	1 00...	same	644	8955	2 00
March 3, "	1101..	19547	1 00..	same	115	9009	2 00
" 3, "	1132..	19597	1 00..	same	115	9028	2 00
" 3, "	939..	19671	1 00..	Feb. 8, 1875	605	9317	2 00
" 9, "	1279..	19842	1 00..	same	126	9366	2 00
" 12, "	1297..	23862	1 00..	Feb. 9, 1875.....	529	9485	2 00
" 12, "	1297..	23881	1 00..	Feb. 11, 1875	835	9556	2 00
" 12, "	1332..	23906	1 00..	same	721	9578	2 00
" 12, "	1352..	23910	1 00..	Feb. 12, 1875.....	703	9648	2 00
" 16, "	1320 .	23998	1 00..	Feb. 18, 1875.....	821	16716	2 00
" 16, "	1320..	24015	1 00..	Feb. 19, 1875.....	780	16776	2 00
Aug. 18, "	82..	24169	1 00..	Feb. 20, 1875.....	536	16948	2 00
" 22, "	1365..	24268	1 00..	Feb. 22, 1875.....	823	17014	2 00
April 29, "	1570..	36436	1 00..	Feb. 27, 1875.....	999	17420	2 00
Aug. 6, "	1835..	36802	1 00..	March 1, 1875.....	1048	17532	2 00
" 13, "	1850..	37067	1 00..	Feb. 3, 1875.....	614	7895	5 00
" 17, "	1871..	37312	1 00..	same	614	7904	5 00
" 17, "	1871..	37321	1 00..	same	614	7944	5 09
" 17, "	1871..	37352	1 00..	Feb. 16, 1875	632	14695	5 00
April 5, "	1478..	30856	2 00..	Feb. 19, 1875	813	15173	5 00
" 5, "	1478..	30908	2 00..	Feb. 26, 1875.....	966	19881	5 00
" 8. "	1488..	30086	2 00..	March 1, 1875.....	966	19980	5 00
" 8, "	1488..	31134	2 00..	March 3, 1875.....	1010	20146	5 00
" 27, "	1575..	31414	2 00..	same	1010	20147	5 00
June 15, "	1699..	31516	2 00..	same	1010	20165	5 00
" 26, "	2294..	31541	2 00..	March 5, 1875.....	1154	20572	5 00
April 29, "	1570..	31450	2 00..	March 15, 1875.....	1434	24704	5 00
Aug. 6, "	1835..	626	2 00..	April 8, 1875.....	1488	33521	5 00
" 17, "	1867..	32026	2 00..	April 27, 2875.....	1575	33841	5 00
" 19, "	1875..	32047	2 00..	Aug. 5, 1875.....	1831	34243	5 00
" 19, "	1876..	32106	2 00..	Aug. 6, 1875	1834	34277	5 00
" 19, "	1876..	41639	2 00..	same	1835	34352	5 00
" 19, "	1876..	41640	2 00..	same	1835	34377	5 00
" 19, "	1876..	41646	2 00..	same	1835	34393	5 00
" 19, "	1876..	41661	2 00..	same	1835	34496	5 00
" 19, "	1876..	41662	2 00..	same	1835	34513	5 00
" 19, "	1876..	41641	2 00..	Aug. 9, 1875.....	1833	34622	5 00
" 19, "	1876..	41663	2 00..	same	1830	34645	5 00
" 21, "	1887..	41773	2 00..	same	1830	34646	5 00
" 24, "	1891..	41796	2 00..	same	1830	34669	5 00
" 25, "	1897..	41899	2 00..	same	1830	34716	5 00
" 26, "	1905	41923	2 00..	Aug, 18, 1875.....	1871	38918	5 00
" 30, "	1912..	42131	2 00..	same	1871	38936	5 00
" 30, "	1912..	42134	2 00..	same	1871	38951	5 00
" 30, "	1912..	42140	2 00..	Aug. 19, 1875.....	1875	39086	5 00
Aug. 30, "	1912..	42148	2 00..	same	1876	39051	5 00
Oct. 22, "	2063..	42538	2 00..	same	1876	39158	5 00
" 22, "	2063 .	42545	2 00..	same	1876	33168	5 00
" 22, "	2063..	42551	2 00..	same	1876	39178	5 00
Nov. 19, "	2145..	49385	2 00..	Aug. 25, 1875	1897	39561	5 00
Dec. 6, "	2451 .	49603	2 00..	same	1897	39603	5 00
" 17, "	2022..	49613	1 00..	same	1904	39674	5 00
" 17, "	2022..	49614	1 00..	same	1904	39677	5 00
Feb. 11, "	721..	10255	1 00..	Aug. 30, 1875.....	1912	44453	5 00
" 12, "	825..	10629	1 00..	Aug. 30, 1875.....	1913	44535	5 00
" 13, "	771..	13782	1 00..	same	1913	44545	5 00
" 15, "	649..	13943	1 00..	same	1913	44551	5 00
" 15, "	878..	13961	1 00..	Sept. 1, 1875.....	1899	44594	5 00
" 15, "	609..	13979	1 00..	Sep. 24, 1875.....	1974	44727	5 00
" 15, "	632..	14000	1 00..	same	1974	44754	5 00
" 17, "	761..	14221	1 00..	Octob'r 1, 1875.....	1601	45054	5 00
" 26, "	517..	19057	1 00..	Oct. 16, 1875.....	1981	45246	5 00
" 26, "	517..	19062	1 00..	same	1981	45248	5 00
" 26, "	517..	19132	1 00..	Oct. 22, 1875.....	2063	48222	5 00
" 26, "	517..	19133	1 00..	Nov. 1, 1875.....	2081	48294	5 00
" 26, "	517..	19141	1 00..	Nov. 9, 1875.....	1084	48359	5 00

TABULATED STATEMENT—Continued.

Date of Issue.	No. of warrant.	No. of Certificate.	Am't of Certifi'te.
Nov. 19, 1875.....	2145	48594	$ 5 00
Dec. 4, 1875.....	455	48755	5 00
Dec. 17, 1875.....	2022	48839	5 00
Dec. 21, 1875.....	27011	47008	5 00
Dec. 24, 1875.....	2771	52382	5 00
Feb. 16, 1875.....	783	15751	10 00
same	696	15762	10 00
Feb. 18, 1875.....	824	16303	10 00
same	824	16303	10 00
same	824	16308	10 00
same	824	16309	10 00
Feb. 19, 1875.....	813	16414	10 00
Feb. 26, 1875.....	514	17927	10 00
same	514	17928	10 00
same	514	17933	10 00
same	514	17934	10 00
same	514	17935	10 00
same	514	17936	10 00
same	514	17941	10 00
Feb. 27, 1875.....	516	18077	10 00
same	516	18079	10 00
same	516	18081	10 00
March 4, 1875.....	1148	20891	10 00
March 5, 1875.	1150	21117	10 00
same	1150	21123	10 00
March 9, 1875.....	66	21846	10 00
same	66	21862	10 00
same	66	22548	10 00
same	66	22565	10 00
same	66	22633	10 00
March 10, 1875.....	1281	23142	10 00
March 17, 1875.....	1286	26602	10 00
same	1286	26603	10 00
same	1286	26604	10 00
same	1286	26605	10 00
same	1286	26606	10 00
same	1286	26607	10 00
same	1286	26608	10 00
same	1286	26609	10 00
same	1286	26610	10 00
same	1286	26611	10 00
same	1286	26612	10 00
same	1286	26613	10 00
same	1286	26614	10 00
same	1286	26615	10 00
same	1286	26616	10 00
same	1286	26617	10 00
same	1286	26618	10 00
same	1286	26619	10 00
same	1286	26620	10 00
same	1286	26621	10 00
same	1286	26622	10 00
same	1286	26623	10 00
same	1286	26624	10 00
same	1286	26625	10 00
March 10, 1875.....	1303	23206	10 00
same	1286	26578	10 00
same	1286	26579	10 00
same	1286	26581	10 00
same	1286	26580	10 00
same	1286	26582	10 00
same	1286	26583	10 00
same	1286	26584	10 00
same	1286	26585	10 00
same	1286	26586	10 00
same	1286	26587	10 00
same	1286	26588	10 00
same	1286	26589	10 00
same	1286	26590	10 00
same	1286	26591	10 00

Date of Issue.	No. of Warrant.	No. of Certificate.	Am't of Certifi'te.
March 10, 1875.....	1286	26592	$ 10 00
same	1286	26595	10 00
same	1286	26596	10 00
same	1286	26597	10 00
same	1286	26598	10 00
same	1286	26599	10 00
same	1286	26600	10 00
same	1286	26601	10 00
Feb'y. 1, 1875.....	2445	6838	10 00
Feb'y. 3, 1875.....	621	7483	10 00
same	611	7627	10 00
same	79	7648	10 00
same	79	7649	10 00
same	79	7651	10 00
same	79	7656	10 00
same	79	7657	10 00
same	79	7658	10 00
same	79	7659	10 00
same	79	7660	10 00
same	79	7663	10 00
same	79	7664	10 00
Feb'y. 12, 1875.....	686	11931	10 00
Feb'y. 13, 1875.....	771	12315	10 00
same	771	12317	10 00
Feb'y. 15, 1875.....	537	12489	10 00
March 17, 1875.....	1286	26626	10 00
same	1286	26627	10 00
same	1286	26628	10 00
same	1286	26629	10 00
same	1286	26630	10 00
same	1286	26631	10 00
same	1286	26632	10 00
same	1286	26633	10 00
same	1286	26634	10 00
same	1286	26635	10 00
same	1286	26636	10 00
same	1286	26637	10 00
same	1286	26638	10 00
same	1286	26639	10 00
same	1286	26640	10 00
same	1286	26641	10 00
same	1286	26642	10 00
same	1286	26643	10 00
same	1286	26644	10 00
same	1286	26645	10 00
same	1286	26646	10 00
same	1286	26647	10 00
same	1286	26648	10 00
same	1286	26649	10 00
same	1286	26650	10 00
same	1286	26651	10 00
same	1286	26652	10 00
same	1286	26653	10 00
same	1286	26654	10 00
same	1286	26655	10 00
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same	1286	26658	10 00
same	1286	26659	10 00
same	1286	26660	10 00
same	1286	26662	10 00
same	1286	26663	10 00
same	1286	26664	10 00
same	1286	26665	10 00
same	1286	26667	10 00
same	1286	26668	10 00
same	1286	26669	10 00
same	1286	26670	10 00
same	1286	26671	10 00
same	1286	26672	10 00

TABULATED STATEMENT—Continued.

Date of issue.	No. of Warrant.	No. of Certificate.	Am't of Certifi'te.	Date of issue.	No. of Warrant.	No. of Certificate.	Amt' of Certifi'te.
March 17, 1875.....	1286	26733	$ 10 00...	March 17, 1875.....	1286	27023	$ 10 00
same	1286	26734	10 00...	same	1286	27024	10 00
same	1286	26735	10 00...	same	1286	27025	10 00
same	1286	26736	10 00...	same	1286	27026	10 00
same	1286	26738	10 00...	same	1286	27027	10 00
same	1286	26739	10 00...	same	1286	27028	10 00
same	1286	26740	10 00...	same	1286	27029	10 00
same	1286	26745	10 00...	same	1286	27030	10 00
same	1286	26798	10 00...	same	1286	27031	10 00
same	1286	26893	10 00...	same	1286	27032	10 00
same	1286	26951	10 00...	same	1286	27033	10 00
same	1286	26952	10 00...	same	1286	27034	10 00
same	1286	26953	10 00...	same	1286	27035	10 00
same	1286	26954	10 00...	same	1286	27036	10 00
same	1286	26955	10 00...	same	1286	26577	10 00
same	1286	26956	10 00...	same	1286	27037	10 00
same	1286	26957	10 00...	same	1286	27038	10 00
same	1286	26958	10 00...	same	1286	27039	10 00
same	1286	26959	10 00...	same	1286	27040	10 00
same	1286	26961	10 00...	same	1286	27041	10 00
same	1286	26964	10 00...	same	1286	27042	10 00
same	1286	26965	10 00...	same	1286	27043	10 00
same	1286	26966	10 00...	same	1286	27044	10 00
same	1286	26967	10 00...	same	1286	27045	10 00
same	1286	26969	10 00...	same	1286	27046	10 00
same	1286	26970	10 00...	same	1286	27047	10 00
same	1286	26971	10 00...	same	1286	27048	10 00
same	1286	26972	10 00...	same	1286	27049	10 00
same	1286	26973	10 00...	same	1286	27050	10 00
same	1286	26974	10 00...	same	1286	27057	10 00
same	1286	26975	10 00...	same	1286	27058	10 00
same	1286	26976	10 00...	same	1286	27059	10 00
same	1286	26977	10 00	same	1286	27064	10 00
same	1286	26978	10 00...	same	1286	27074	10 00
same	1286	26979	10 00...	same	1286	27080	10 00
same	1286	26980	10 00...	same	1286	27084	10 00
same	1286	29981	10 00...	same	1286	27085	10 00
same	1286	26982	10 00...	same	1286	27086	10 00
same	1286	26983	10 00...	same	1286	27093	10 00
same	1286	26984	10 00...	same	1286	27051	10 00
same	1286	26992	10 00...	same	1286	27057	10 00
same	1286	26993	10 00...	same	1286	27058	10 00
same	1286	26996	10 00...	same	1286	27059	10 00
same	1286	26997	10 00...	same	1286	27060	10 00
same	1286	26998	10 00...	same	1286	27064	10 00
same	1286	26999	10 00...	same	1286	27065	10 00
same	1286	27000	10 00...	same	1286	27066	10 00
same	1286	27002	10 00...	same	1286	27067	10 00
same	1286	27003	10 00...	same	1286	2,068	10 00
same	1286	27004	10 00...	same	1286	27069	10 00
same	1286	27005	10 00...	same	1286	27070	10 00
same	1286	27006	10 00	same	1286	27071	10 00
same	1286	27007	10 00...	same	1286	27072	10 00
same	1286	27008	10 00...	same	1286	27073	10 00
same	1286	27009	10 00...	same	1286	27074	10 00
same	1286	27010	10 00...	same	1286	27075	10 00
same	1286	27011	10 00...	same	1286	27076	10 00
same	1286	27012	10 00...	same	1286	27077	10 00
same	1286	27013	10 00...	same	1286	27078	10 00
same	1286	270.4	10 00	same	1286	27081	10 00
same	1286	27015	10 00...	same	1286	27083	10 00
same	1286	27016	10 00...	same	1286	27084	10 00
same	1286	27017	10 00...	same	1286	27085	10 00
same	1286	27018	10 00...	same	1286	27086	10 00
same	1286	27019	10 00...	same	1286	27199	10 00
same	1286	2702.	10 00...	same	1286	27200	10 00
same	1286	27021	10 00...	same	1286	27201	10 00
same	1286	27022	10 00...	same	1286	27202	11 00

TABULATED STATEMENT—*Continued.*

Date of Issue.	No. of Warrant.	No. of Certifi'te.	Am't of Certifi'te.	Date of Issue.	No. of Warrant.	No. of Certifi'te.	Am't. of Certifi'te.
March 17, 1875.....	1286	27203	$ 10 00	July 6, 1875.....	2303	38824	$ 10 00
same	1286	27204	10 00	July 31, 1875.....	1809	40192	10 00
same	1286	27205	10 00	Aug. 20, 1875.....	1880	41238	10 00
same	1286	27206	10 00	same	1880	41240	10 00
same	1286	27207	10 00	same	1885	41247	10 00
same	1286	27208	10 00	same	1885	41249	10 00
same	1286	27209	10 00	same	1885	41259	10 00
same	1286	27210	10 00	same	1885	41262	10 00
same	1286	27211	10 00	Aug 26, 1875	1905	43904	10 00
same	1286	27212	10 00	Aug. 30, 1875.....	1913	44240	10 00
same	1286	27213	10 00	same	1913	44262	10 00
same	1286	27214	10 00	Sept. 4, 1875.....	1773	44546	10 00
same	1286	27215	10 00	same	1773	44547	10 00
same	1286	27216	10 00	same	1773	44550	10 00
same	1286	27217	10 00	same	1773	44559	10 00
same	1286	27218	10 00	same	1773	44560	10 00
same	1286	27219	10 00	same	1773	44561	10 00
same	1286	27220	10 00	same	1773	44562	10 00
same	1286	27224	10 00	same	1773	44563	10 00
same	1286	27225	10 00	same	1773	44564	10 00
same	1286	27226	10 00	same	1773	44565	10 00
same	1286	27227	10 00	same	1773	44571	10 00
same	1286	27228	10 00	same	1773	44572	10 00
same	1286	27229	10 00	same	1773	44574	10 00
same	1286	27230	10 00	same	1773	44580	10 00
same	1286	27231	10 00	same	1773	44581	10 00
same	1286	27232	10 00	same	1773	44582	10 00
same	1286	27233	10 00	same	1773	44583	10 00
same	1286	27234	10 00	same	1773	44584	10 00
same	1286	27235	10 00	same	1773	44585	10 00
same	1286	27236	10 00	same	1773	44586	10 00
same	1286	27237	10 00	same	1773	44587	10 00
same	1286	27238	10 00	same	1773	44588	10 00
same	1286	27239	10 00	same	1773	44589	10 00
same	1286	27240	10 00	same	1773	44590	10 00
same	1286	27241	10 00	same	1773	45482	16 00
same	1286	27242	10 00	Sept. 6, 1875.....	1935	45578	10 00
same	1286	27247	10 00	same	1935	45585	10 00
same	1286	27248	10 00	same	1935	45588	10 00
same	1286	27249	10 00	Sept. 20, 1875.....	1935	45597	10 00
same	1286	27250	10 00	Sept. 25, 1875.....	1968	46091	10 00
March 30, 1875.....	1276	29682	10 00	Dec. 3, 1875	1975	46364	10 00
same	1276	29761	10 00	same	2435	51642	10 00
March, 18, 1875	1623	37744	10 00	same	2435	51655	10 00
same	1623	37745	10 00	Dec. 10, 1875.....	1767	51728	10 00
same	1622	37746	10 00	same	1767	51729	10 00
same	1622	37747	10 00	same	1767	51730	10 00
same	1622	37748	10 00	same	1767	51731	10 00
same	1622	37749	10 00	same	1767	51732	10 00
same	1835	37751	10 00	same	1767	51733	10 00
same	18 5	37756	10 00	same	1767	51734	10 00
same	1835	37757	10 00	same	1767	51735	10 00
same	1835	37758	10 00	same	1767	51736	10 00
same	1835	37759	10 00	same	1767	51738	10 00
same	1835	37760	10 00	same	1767	51739	10 00
same	1835	37761	10 00	same	1767	51740	10 00
same	1835	37762	10 00	same	1767	51741	10 00
same	1835	37763	10 00	same	1767	51742	10 00
same	1842	37796	10 00	same	1767	51743	10 00
same	1632	37702	10 00	same	1767	51744	10 00
same	1632	37703	10 00	same	1767	51745	10 00
March 27, 1875.....	1835	37850	10 00	same	1767	51746	10 00
same	1835	37859	10 00	same	1767	51747	10 00
June 8, 1875	1844	38120	10 00	same	1767	51748	10 00
same	1844	38143	10 00	same	1767	51749	10 00
June 23, 1875.....	1721	38375	10 00	same	1767	51750	10 00
June 28, 1875.....	1725	38554	10 00	same	1767	51751	10 00

TABULATED STATEMENT—Continued.

Date of Issue.	No. of Warrant.	No. of Certific'te.	Am't of Certifi'te.	Date of Issue	No. of Warrant	No. of Certifi'te.	Amt of Certific'te.
Dec. 10, 1875.....	1767	51752	$ 10 00	Dec. 20, 1875.....	2410	52241	$ 10 00
same	1767	51753	10 00	Sept. 10, 1875.....	1942	36369	50 00
same	1767	51754	10 00	same	1942	36390	50 00
same	1767	51755	10 00	Sept. 11, 1875.....	1494	36399	37 70
same	1767	51756	10 00	same	1972	36426	30 00
same	1767	51757	10 00	Mar. 26, 1875.....	2177	36492	6 00
same	1669	51761	10 00	Dec. 15, 1875.....	2723	36557	20 00
Dec. 18, 1875.....	2270	52176	10 00	Dec. 20, 1875.....	2723	36585	5000 00
same	2270	52185	10 00				
				Total.....			$ 12,547 44

LIST of Auditor's Warrants of Special Indebtedness Unredeemed and Outstanding at Close of Term of T. J. Churchill, late Treasurer.

No.	Date.	In Whose Favor.	Amount.
235	June 22, 1874.....	R. C. Brown.....	$ 13 85
575	July 3, 1874.....	J. Conway.....	2 60
576	July 3, 1874	Geo. Fenton.....	2 60
577	July 3, 1874.....	John Bishop	2 60
578	July 3, 1874.....	Jos. Drake.....	2 60
675	July 6, 1874.....	N. V. Gray.....	5 20
676	July 6, 1874.....	H. M. Gray.....	5 20
767	July 7, 1874.....	John Gaster.....	1 75
769	July 7, 1874.....	M. Q. Townsend.....	9 75
770	July 7, 1874.....	R. A. Boyd.....	9 75
908	July 8, 1874.....	Ed Dickinson.....	4 33
934	July 8, 1874.....	J. J. Bradshaw.....	7 05
1033	July 10, 1874.....	B. S. Johnson.....	26 32
1050	July 10, 1874.....	Tom Thompson.....	1 32
1065	July 10, 1874.	J. A Welch.....	12 50
1076	July 10, 1874.....	S. R. Cockrell.....	20 69
1119	July 10, 1874.....	Thos. Slinger.....	3 01
1122	July 10, 1874.....	L. A. Taft.....	6 82
1193	July 11, 1874.....	Walter Bourke.....	1 21
1199	July 11, 1874.....	Charles Kress.....	1 21
1200	July 11, 1874.	C. Johanson.....	1 21
1204	July 11, 1874.....	Moses Stern	1 21
1205	July 11, 1874.....	G. A. Shaeffer.....	1 21
1209	July 11, 1874.....	J. C. Slate.....	1 21
1400	July 14, 1874.....	Minor Gregory.	18 12
1407	July 14, 1874.....	L. Hickman.....	16 00
1421	July 14, 1874.....	J. D. Capon.....	13 86
451	Apr. 29, 1875.....	S. Gray.....	4 00
684	June 28, 1875.....	James Kiesler.....	18 00
		Total.....	$ 215 18

LIST of Treasurer's Certificates of Special Indebtedness unredeemed and outstanding at close of term of T. J. Churchill, late Treasurer.

No.	In Whose Favor.	Issued on Warrant.	Amount.
	UNDER ACT MAY 27, 1874.		
47	S. W. Thomason	.....	$ 8 00
50	J. M. Alschul	327	2 70
54	George Blaney	300	4 50
65	M. M. Dobbs	291-332-333	74 40
135	A. Harrington	1,148	7 02
146	M. A. Willoby	1,156	7 02
147	D. F. Woodruff	1,157	7 02
170	John Roth	1591-1586-1585	64 00
229	J. H. Culbertson	1,183	3 90
243	McGuire & Bro	205	34 28
262	P. K. Lester	42	58 00
293	H. H. Arnold	16	38 00
294	J. G. Latta	122	60 00
305	J. R. H. Scott	137	2 00
330	J. R. Berry	.....	86 00
363	J. W. Gossett	155	22 00
459	J. F. Davis	43	23 00
	UNDER ACT MARCH 4, 1875.		
4	Charter & Pfeifer	44	1 69
164	M. H. Vaughan	539	25 50
232	L. W. Coy	547	2 51
	Total		$532 54

LIST of Errors Occurring in the General Revenue Fund.

	U. S. Currency.	State Scrip.
Dr.		
First Quarter, 1875, Treas. certificate charged as redeemed in currency but not presented, see Day Book, page 383.	$ 10 00	
First Quarter, 1878, clothing furnished to pupils, &c.; charged to Pulaski county, but not credited.....		232 38
Third Quarter, 1878, warrants redeemed from German Bank....	7074 31	
Third Quarter, 1878, warrants redeemed from German Bank....	6000 00	
Total.....	13,084 31	232 38
Cr.		
Third Quarter, 1875, Auditor's warrant No. 1932, paid but not charged.....	57 09	
Fourth quarter, 1875, Auditor's warrant No. 2760, paid but not charged.....	100 00	
Fourth Quarter, 1875, Auditor's warrant No. 2445 for $139.60, only charged $139.00.....	60	
Second Quarter, 1876, error in addition of warrant.....	1 07	
Second Quarter, 1876, State scrip redeemed in currency but not charged	129 80	
Total.....	288 56	

List of errors occurring in the Sinking Fund.

			U. S. Currrency
	Dr.		
Second Quarter, 1877,	Paid Latham Alexander & Co. on loan,		$190,000 00
	Paid Latham Alexander & Co. on loan,		12,000 00
Second Quarter, 1879,	Overcharged on express charges.....		162 50
Second Quarter, 1880,	Overcharged on express charges.....		25 00
	Amount of interest *charged as paid* on 30-year 6 per cent. bonds.....		132,540 00
	Amount of interest *charged as paid* on 10-year 10 per cent. bonds.....	$160,420 00	
	Less charged "10-year bond fund".....	21,340 00	
			139,080 00
	Total.....		$473,807 50
	Cr.		
Second Quarter, 1876,	Warrant No. 2,735, paid but not charged,		3 60
	Warrant No. 2,736, paid but not charged,		1 92
	Warrant No. 284, paid but not charged,		30 75
	Interest paid Latham Alexander & Co.,		295 55
	Interest paid Latham Alexander & Co.,		84 36
Second Quarter, 1877,	Warrant No. 1,401, not charged.....		50,000 00
Fourth Quarter, 1877,	Warrant No. 2,422, not charged.....		172,000 00
	Amount of interest *actually paid* on 30-year 6 per cent bonds		110,550 00
	Amount of interest *actually paid* on 10-year 10 per cent. bonds.....	$159,720 00	
	Less charged "10-year bond fund"...	21,340 00	
			$128,380 00
	Total.....		$471,346 18

List of errors occurring in the Common School Fund.

		U. S. Currency.	State Scrip.
	Dr.		
First Quarter, 1876,	Interest to January 1st, 1876, on $67,000.00 30-year bonds failed to be credited.....	$2,010 00	
First Quarter, 1877,	Error in addition on page 492.....		60

List of Errors Occurring in the Fund Called "Tax Due Counties."

	County Scrip.	State Scrip.
Dr.		
Third Quarter, 1875, for certain warrants paid counties by former Treasurer, and credited in error as per Exhibit "D."	$ 213 81	$ 2017 31
Third Quarter, 1879, paid Treasurer St. Francis county without Auditor's certificate	350 00	
Total	$ 563 81	$ 2017 31
Cr.		
Second Quarter 1876, Conway county warrant paid but not charged to county		$ 12 64

LIST of Errors Occurring in the "City Interest Fund.

	City Coupons.	City Int. Cert'fs.	U. S. Currency.	State Scrip.
Dr.				
Third Quarter, 1876, R. R. Bond, 28; not found.			$ 1408 46	
First Quarter, 1877, clerk's certificate not found			1 53	
Third Quarter, 1877, coupons not found	$ 121 00			
Third Quarter, 1878, Interest certificates not found		$ 2163 62		
Third Quarter, 1879, coupons redeemed from bonds Nos. 10 to 16, City of Helena; not registered				140 00
Total	$ 121 00	$ 2163 62	$ 1409 99	$ 140 00

LIST of Errors Occurring in the "SWAMP LAND FUND."

	Swamp Land Scrip.
Dr.	
Fourt Quarter, 1877, Auditor's warrant No. 3, charged in error, same be-being paid by a re-issued warrant	$ 120 00
Cr.	
Second Quarter, 1878, Receipt No. 6, charged to Treas. as $40 00, should have been $30 00	$ 10 00

SUMMARIZED Statement of Errors occurring in the various terms of T. J. Churchill, late Treasurer.

		City and County Bonds.	County Scrip.	U. S. Currency.	State Scrip.
FIRST TERM—DR.					
30-year 6 per cent. bonds issued illegally				$59,000 00	
Interest paid on same				21,240 00	
Interest on $67,000.00; bonds not credited to Common School Fund				2,010 00	
Interest on 30-year bonds charged,	$22,770 00				
Amount due	13,440 00			9,330 00	
Excessive interest allowed in purchase of 30-year 6 per cent. bonds				4,075 99	
Excessive interest charged on scrip funded April 15, 1876				867 18	
Credit taken for payments made to sundry counties by H. Page, Treasurer			$213 81		$2,017 31
Treasurer's Certificate charged General Revenue in error				10 00	
Charged "City Interest Fund" for bond, No. 28, not found				1,408 46	
Sundry errors "County Interest Fund" per exhibit "D."		$1,713 86		3,646 64	387 00
Scrip redeemed in currency	$20,744 00				
Carried to second term as vouchers,	20,726 69				17 31
Scrip issued illegally to Treasurer Jefferson county					2,265 92
Scrip *redeemed* per register, not issued per stub book					115 00
Warrants twice paid, over-issued, etc					1,356 37
Overpayment on 10 per cent. bonds					
Amount of bonds issued	$279,800 00				
Certificates and warrants paid	747 29				
Certificates and warrants outstanding	747 72				
	$281,295 01				
Am't of appropriation,	$280,000 00				
Bonds exchanged and on hand	400 00				
	$280,400 00			895 01	
Total		$1,713 86	$213 81	$102,483 28	$6,158 91
FIRST TERM—CR.					
Warrants not charged General Revenue				$ 288 56	
Warrants not charged tax due counties					12 64
Warrants not charged Sinking Fund				36 27	
Interest not charged Sinking Fund				379 91	
Sundry amounts not charged County Interest Fund				3,239 22	
Warrants short-issued and not issued					2,392 45
Interest on 10-year bonds due	$55,710 00				
Amount charged	55,090 00			620 00	
Total				$4,563 96	$2,405 09

SUMMARIZED Statement of errors occurring in the various terms of T. J. Churchill, late Treasurer—Continued.

		City Interest Certificates.	City and County Bonds.	Swamp Land Scrip.	U. S. Currency.	State Scrip.
SECOND TERM—DR.						
Scrip received from first term as vouchers, but credit taken as "burned" on other funds						$20,726 69
Scrip *redeemed* per register, not issued per Stub-book,						30 00
Warrants twice paid, over-issued, etc						696 38
Clothing for pupils D. M. Inst. etc., charged Pulaski Co., but not credited General Revenue						232 38
Error Common School Fund,						60
Sundry warrants redeemed from German Bank, in previous quarters again charged					$13,074 31	
10-year bond interest charged	$53,240 00					
Amount due	52,160 00				1,080 00	
30 year bond interest charged	$55,320 00					
Amount due	47,580 00				7,740 00	
Excessive interest allowed in purchase of 30-year 6 per cent. bonds					2,608 66	
Charged "City Interest Fund" for coupons not found			$121 00			
Charged "City Interest Fund" for Clerk's certificates not found					1 53	
Charged "City Interest Fund" for interest certificates not found		$2,163 62				
Charged "County Interest Fund" for sundry items; (see Exhibit "D")					903 28	
Charged "Swamp Land Fund" for warrant paid by a re-issue				$120 00		
Charged "Sinking Fund" in error					9,589 04	
Total		$2,163 62	$121 00	$120 00	$34,996 82	$21,686 05
SECOND TERM—CR.						
Warrants not charged Sinking Fund	$222,000 00					
Less amount charged	190,000 00				$32,000 00	
Warrants short-issued and not issued						$1,396 20
Clerk's certificate not charged "County Interest Fund"					5 09	
Receipt No. 6, "Swamp Land Fund" charged at	$40 00					
Should be	30 00			$10 00		
Total				$10 00	$32,005 09	$1,396 20

SUMMARIZED Statement of errors occurring in the various terms of T. J. Churchill, late Treasurer—Continued.

		County Scrip.	U. S. Currency.	State Scrip.
THIRD TERM—DR.				
Warrants twice paid and over-issued		.....	.....	$501 28
Scrip *redeemed* per register, not issued per stub-book		.....	.....	10 00
10 year bond interest charged	$52,090 00			
Amount due	51,850 00			
		.....	$ 240 00	.....
30-year bond interest charged	$54,450 00			
Amount due	49,530 00			
		.....	4,920 00	.....
Overcharged "Sinking Fund" for express charges		.....	187 50	.....
Charged "Tax Due Counties" as paid St. Francis county		$350 00	.....	.....
Charged "City Interest Fund" for coupons redeemed from *unregistered* Helena bonds		.....	.....	140 00
Sundry items charged "County Interest Fund," (see Exhibit "D")		.....	1,168 95	.....
Amount credited during this term to Treasurer as payment on loan, but allowed in previous term		.....	12,000 00	.....
Total		$350 00	$18,516 45	$651 28
THIRD TERM—CR.				
Warrants short-issued and not issued		.....	.....	$77 43
Amount charged back this term for credit given in error on Sinking Fund previous term		.....	9,589 04	.....
Total		.....	$9,589 04	$77 43

NOTE.—The schedule of coupons redeemed on 30-year, or Loughborough, bonds for the first quarter of 1877, shows $7,410.00 in coupons redeemed. This entire amount has been allowed on the *second* term by us, in accordance with the schedule. The Auditor, however, allows the late Treasurer for $4,230,00 of this amount in the first term as occurring before the 10th of January, 1877.

If this is correct, it would increase the liability on second term by $4,230.00, and decrease it on first term by the same amount, but in either case the aggregate amount of indebtedness would remain the same as stated in the report.

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Testimony of Albert Belding, (Exhibit M)	137
Testimony of G. W. Clark	64
Testimony of Arlow Farmin, (Funded Scrip)	48
Testimony of Arlow Farmin, (City Bonds)	63
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Testimony of H. C. Jones	50
Testimony of C. E. Kidder	49
Testimony of Michael Kirst	62
Testimony of Frederick Kramer	59
Testimony of Archibald Niven	92
Testimony of J. L. Palmer	96
Testimony of John Parham	79
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Testimony of John C. Peay	68
Testimony of C. T. Walker	75
Testimony of C. T. Walker, (resumed)	84
Testimony of C. T. Walker, "	91
Testimony of George West	65
Thirty-year bond interest	26
$20,000.00 Additional credit, second term	13
$26,894 40	38
Total deficit, Treasurer's office	43
Total deficit, Auditor's office	45
$20,744.00	11

W.

Warrants paid in by Collectors	17
Warrants twice paid	20
Wolf warrant	13